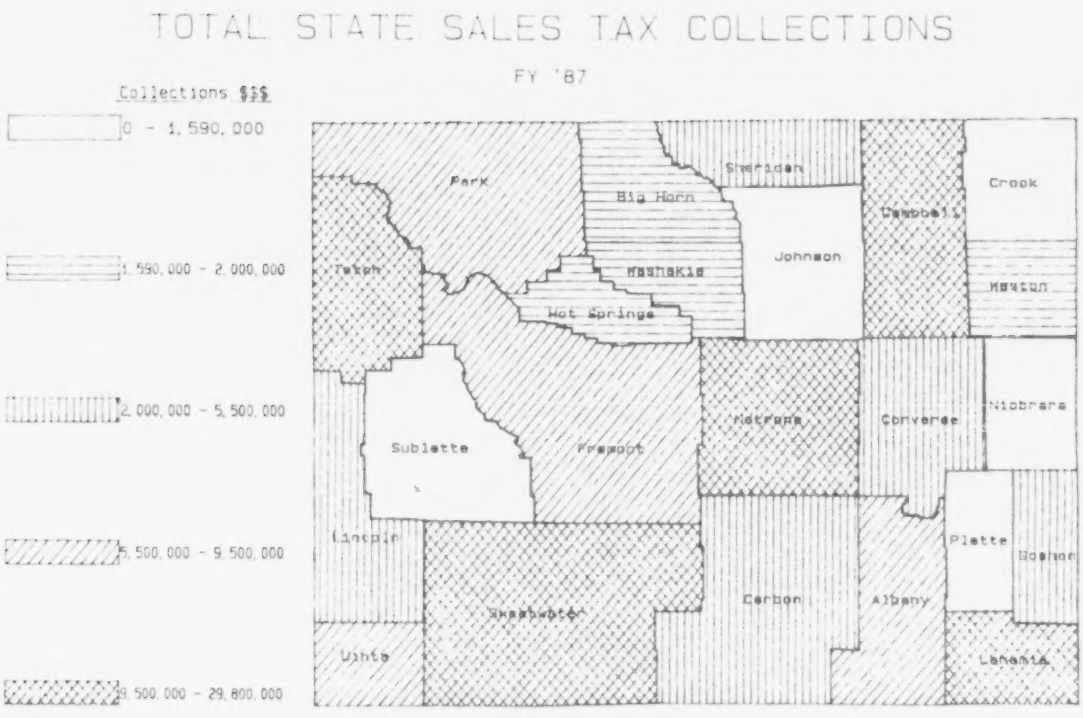
WYOMING SALES AND USE TAX REVENUE REPORT



Prepared by

Department of Administration and Fiscal Control
Division of Research and Statistics

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PREFACE

The 1987 edition of the Wyoming Sales and Use Tax Revenue Report contains tax collection information by Standard Industrial Classification. In addition, sales tax collections for the retail sector, broken down into eight major categories, are provided. This report covers the activity of fiscal years 1976-1987 for sales tax collections and fiscal years 1982-1987 for use tax collections. The information is provided by the Department of Revenue and Taxation and compiled for publication into report form by the Division of Research and Statistics, Department of Administration and Fiscal Control.

Additional copies of this report may be obtained free of charge from:

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WYOMING SALES AND USE TAX REPORT 1987

State sales and use tax collections are two major sources of income to state and local governments; however, their importance does not stop there. These two revenue sources, when examined over time, provide a valuable indication of economic growth and activity, both at the state and county level.

SALES TAX

The state imposed sales tax, since 1967, has been 3 percent. This tax is shared between state government (2/3) and the county of origin (1/3). Distribution of the county's share to the municipalities is based upon population. The State's share is placed in the General Fund to meet state operating expenses. The significance of this tax is evident in Table 1 and Figure 1.

Since 1973, the counties are allowed to impose an optional 1 percent sales tax through public election. During Fiscal Year 1987, the counties that did not engage in the additional sales tax option were: Big Horn, Fremont, Goshen, Park, Platte, Sheridan, Sublette, and Washakie. The optional sales tax is returned to the county and utilized through their general revenue fund. The effective date of each county's optional tax is found in Table 2. To arrive at an estimate of county gross sales, divide the specific county tax collection by the corresponding tax rate. This method provides only an estimate of gross sales since it does not account for non-taxed sales. (Table 3 lists all taxable events and exemptions). Despite

this limitation, information provided by sales tax collections is valuable for analyzing trends and the direction of Wyoming's economy.

In addition to the authority to impose an optional 1 percent sales tax (as mentioned earlier) any county through public election, may impose an excise tax of up to 1 percent on retail sales made within the county. The revenue from this tax is used only for the planning, construction, furnishing, equipping and debt service for any capital improvement project authorized through public election. During Fiscal Year 1987, the counties that imposed a 1 percent capital improvement tax were: Teton, Albany and Laramie. (See Table 2)

USE TAX

State use tax is imposed on purchases made outside a taxing jurisdiction for first use, storage or other consumption within that taxing jurisdiction. Thus, the use tax prevents a person from avoiding sales tax or paying a lower tax rate by making purchases outside of the taxing jurisdiction where first county use, storage or other consumption will occur. Wyoming taxing jurisdictions are the State of Wyoming and/or each Wyoming county. The use tax complements the sales tax. Effective January 1, 1981, the adoption of an optional sales tax also includes an increase in the use tax of equal amount. State use tax is shared between State government and the county of origin on the same basis as sales tax.

Sales and use tax collection data are supplied by the State of Wyoming Department of Revenue and Taxation and compiled by the Division of Research and Statistics, Department

of Administration and Fiscal Control. This report contains twelve fiscal years of sales tax collections and six years of use tax collections. The State of Wyoming's fiscal year runs from July 1 through June 30. This report also details collections by major industrial sectors for sales and use tax at both the state and county level. A detailed breakdown of the retail sector for sales tax has been provided as well. The reporting of tax collections is based upon the Standard Industrial Classification (SIC), devised by the Federal Office of Management and Budget. Under this system a business is classified by its primary activity, determined by its principle product or group of products produced, distributed and/or services rendered. Each sector classification is described in the glossary.

TABLE 1

GENERAL FUND REVENUES

CODE	SOURCE	FY 1985	FY 1986	FY 1987
13000	SEVERANCE TAX	$114,073,554	$108,161,416	$68,877,091
12015	SALES TAX	$107,533,757	$104,136,810	$88,295,468
66012	INTEREST-PWMTF	$67,503,146	$72,422,463	$74,082,280
44011	INTEREST-POOLED	$32,651,464	$36,649,075	$23,784,074
12024	USE TAX	$15,241,614	$20,816,210	$13,677,720
50000	CHGS. SALES-SERVICES	$8,527,210	$10,974,082	$9,988,837
15000	FRANCHISE TAX	$9,050,457	$11,855,504	$20,008,170
60000	OTHER INTEREST REV. (Excluding PWMTF)	$11,624,438	$9,041,977	$13,879,719
20000	LICENSE & PERMIT	$4,485,083	$5,726,449	$6,522,742
16000	MOTOR CARRIER TAX	$4,348,842	$3,071,391	$3,956,226
14000	INHERITANCE TAX	$9,373,495	$3,513,956	$3,519,840
40000	PROP/MONEY USE (Excluding POOLED)	$2,631,065	$1,948,695	$1,672,117
	ALL OTHER	$9,486,228	$4,140,910	$6,593,765
	TOTAL	$396,530,353	$392,458,938	$334,858,050

SOURCE: STATE AUDITORS OFFICE

FIGURE 1

GENERAL FUND REVENUES
FROM VARIOUS TAX COLLECTIONS
FISCAL YEAR 1987

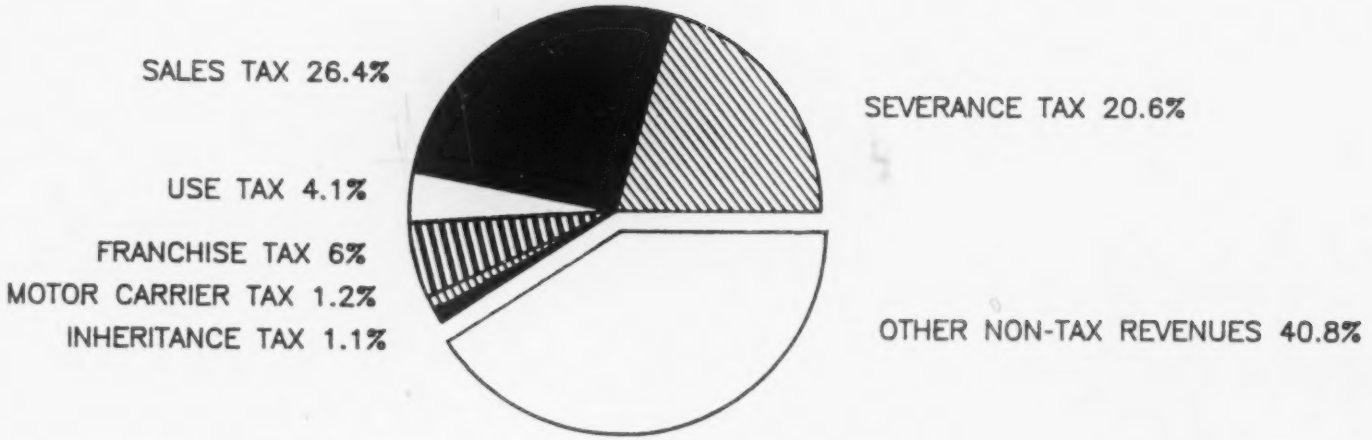


TABLE 2

OPTIONAL SALES TAX ADOPTION DATES BY COUNTY
EFFECTIVE TAX RATE 4%

COUNTIES	ADOPTION DATE
Albany	01-01-87
Campbell	12-01-76
Carbon	12-01-77
Converse	03-02-76
Crook	01-01-79
Hot Springs	12-01-76
Johnson	11-01-79
Laramie	12-01-77*
Lincoln	11-01-79
Natrona	12-01-74
Niobrara	12-01-76
Sweetwater	11-22-73
Teton	11-03-74*
Uinta	07-01-76
Weston	09-01-75

SALES TAX. Effective July 1, 1967, the State sales tax rate became 3%. Effective July 1, 1973, the counties were given the ability, by an election of the county voters, to impose an optional sales tax. The option tax must be imposed by election and must be considered by the voters in these counties imposing the tax at each General Election thereafter. Above is a list of counties imposing the option taxes and their effective dates. All taxes imposed to date are 1% in addition to the state sales tax rate of 3%.

Prior to July 1, 1985, Sheridan County had the 1% option tax.

*The 1984 Session of the Wyoming Legislature provided counties with the ability, by public election, to impose an optional sales tax for the express purpose of capital construction. Voters in Teton County elected to impose this tax effective January 1, 1986. This 1 percent optional tax has since expired, as of September 1, 1987, returning the county sales tax rate to 4 percent. Laramie County voters opted to impose a 1 percent capital facilities tax effective April 1, 1986 and is currently in effect. Albany County adopted the 1 percent optional tax as well as a 1 percent capital facilities tax effective January 1, 1987 and is also still in effect.

Source: Department of Revenue and Taxation, 1987 Annual Report

TABLE 3

TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-6-404 describes the following sales and services as taxable events:

1. Retail sales of tangible personal property within the state.
2. Leases of tangible personal property if the property would have been taxable, had it been sold.
3. Telephone and telegraph services, and the equipment used to carry out such services.
4. Intrastate transportation of passengers.
5. Sales by public utilities and by those furnishing gas, electricity, or heat for domestic, industrial or commercial consumption.
6. Meals regularly served to the public, and cover charges.
7. Lodging services, e.g., motels, hotels.
8. Admissions to amusements or athletic events.
9. Repair, alteration or improvement of tangible personal property.
10. Contract seismographic surveying, contract geophysical surveying and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, recompleting or attempting to complete any well for production of oil or gas.
11. Sales of automobiles, mobile homes, campers, semitrailers.
12. Sales of alcoholic beverages.

Wyoming Statute 39-6-402 (a) (iv) defines "Sales price" as the consideration paid by the purchaser of tangible personal property excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions or services which are subject to taxation as provided by this article and excluding any taxes imposed by the federal government or this article.

Wyoming Statute 39-6-405 governs exemptions from our state sales tax. Exemptions include:

1. Sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient or component of the item manufactured. Sales of containers, labels, etc. are also exempt.
2. Sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold.
3. Intrastate transportation of sick, injured and deceased persons by ambulance or hearse.
4. Intrastate transportation of employees when the transportation is paid for by the employer.
5. Intrastate transportation of raw farm products to processing plants.
6. Interstate transportation of freight and passengers.

7. Sales of energy if the energy is consumed directly in manufacturing, processing or agriculture.
8. Sales of the services of professional engineers.
9. Sales which are subject to a federal excise tax in excess of 20%.
10. Sales of tangible personal property which is subject to a state excise tax in excess of 5%.
11. Sales to the U.S. Government.
12. Sales made to the State of Wyoming or its political subdivisions.
13. Sales made to a religious or charitable organization.
14. Sales of trucks, etc., to holders of a valid I.C.C. permit, provided they are used substantially in interstate commerce.
15. Occasional sales made by religious or charitable institutions for fund raising purposes.
16. Sales which Wyoming is forbidden to tax, either by the State or by the laws or constitution of the United States.
17. Sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle or device for the administration thereof.
18. Leases of vehicle if the lease is computed from gross receipts of the operation, for holders of valid I.C.C. permits.
19. Wholesale sales.
20. Intrastate transportation of freight.

Source: The Department of Revenue and Taxation, Sales and Use Tax Division Bulletin, Fall 1980.

SECTION I

SALES TAX COLLECTIONS
SUMMARY TABLES

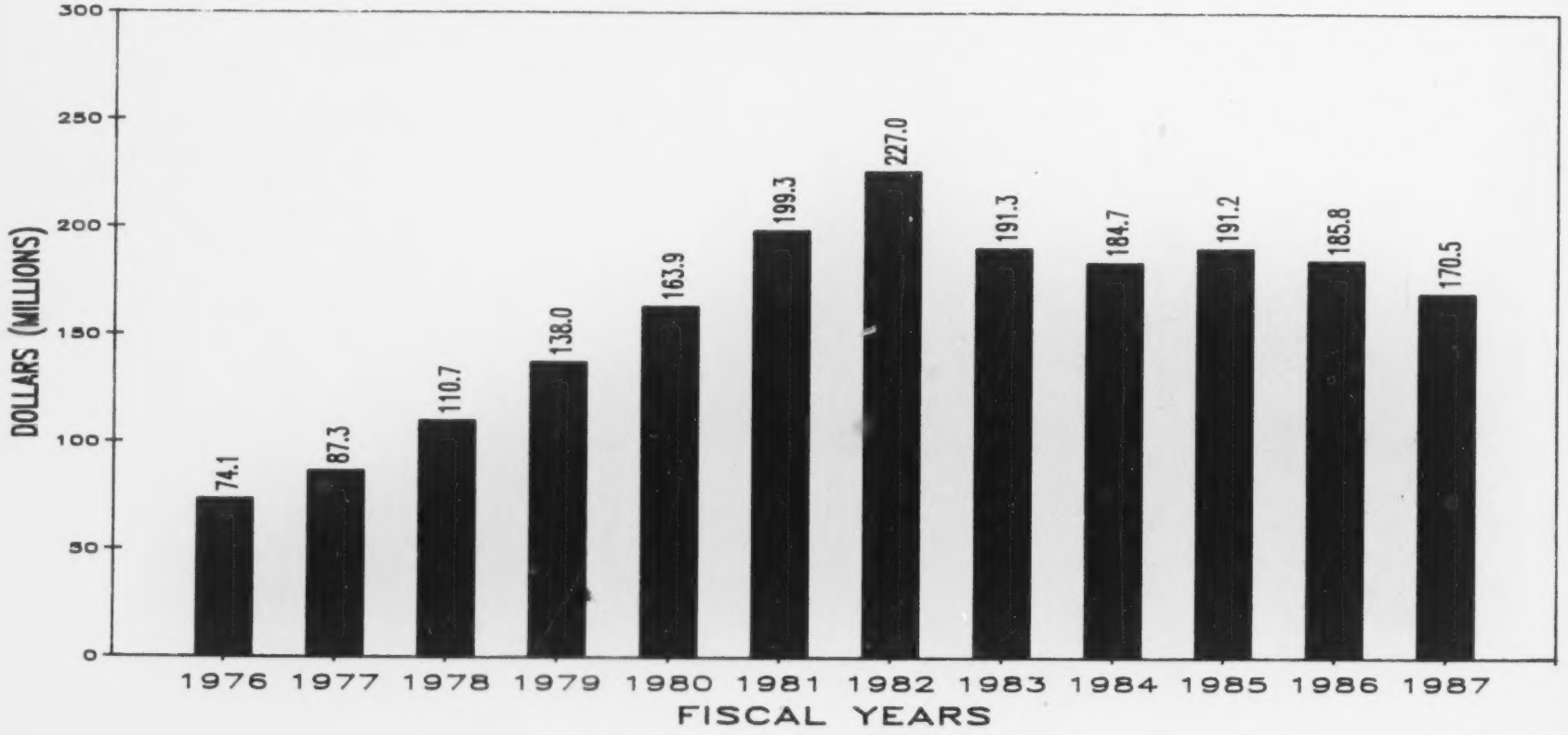
SUMMARY OF SALES TAX COLLECTIONS

Total state sales tax collections for the past twelve years are summarized in this section to show general trends. As shown in Figure 2, total sales tax collections peaked in 1982 at $227,011,946. Following that peak year were four years of collections hovering in the $185 to $191 million range. The fiscal 1987 collections, at $170,540,831, marked an 8 percent decline from the previous year, stemming from large declines in the mining, construction, manufacturing and wholesale trade sectors. Table 4 presents the data that were graphed in Figure 2, along with the total sales tax collections from each county. Table 5 provides the percentage change from year to year in sales tax collections at both the county and state levels. The only counties which experienced positive growth in sales tax collections from the previous year were those that had imposed the 1% capital facilities tax. Teton county showed the greatest increase from a year ago, at 37.5%, followed by the counties, Laramie (36.4%) and Albany (28%). Sublette county experienced the most significant decline in sales tax collections, at 45.5% below the FY1986 level. In addition, nine counties realized declining sales of greater than 20 percent - Hot Springs (-29.3%), Campbell (-28.2%), Lincoln (-24.5%), Crook (-22.7%), Washakie (-21.8%), Weston (-21.4%), Carbon (-20.4%), Niobrara (-20.3%), and Park (-20.1%). Out of state tax revenues were off by nearly 30 percent from those collected in FY1986. The

growth rates over the past 10 years in current and constant dollars can be found in Table 7. Monthly sales tax collections, as received by the Department of Revenue and Taxation, are provided in Table 8 for seasonal analysis.

FIGURE 2

SALES TAX COLLECTIONS
WYOMING



SOURCE: DEPARTMENT OF REVENUE & TAXATION

TABLE 4

SALES TAX COLLECTIONS BY COUNTIES

COUNTY	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
ALBANY	$2.737,724	$3,084,406	$3,628,510	$4,197,458	$4,509,039	$4,825.046
BIG HORN	$1,064,130	$1.159,259	$1,272,555	$1,541,337	$1,656,304	$1,837,238
CAMPBELL	$4,582,072	$6,266,819	$9,263,278	$10,139,378	$12,415,329	$17,480,418
CARBON	$2,701,763	$3,235,386	$4,198,342	$6,307,194	$7,414,108	$8,301,490
CONVERSE	$1,398,229	$1,997,659	$2,569,454	$2,734,942	$3,710,726	$4,167,995
CROOK	$459.395	$502,592	$623,714	$868.907	$1.079,803	$1,239,161
FREMONT	$3.899,932	$4,763,924	$5,921,504	$7,452,502	$8,754,272	$9,849,142
GOSHEN	$1,370,768	$1,397,086	$1,533,031	$1,797,282	$1,916,361	$2,102,331
HOT SPRINGS	$797,005	$972,002	$1,184,784	$1,666,332	$1,872,851	$2,256,801
JOHNSON	$929,032	$887,576	$1,016,795	$1,200,685	$1,547,804	$1,785,480
LARAMIE	$7,330,207	$8,156,074	$10,529,759	$13,546,908	$14,931,888	$16,300,471
LINCOLN	$918,224	$1,176,492	$1,327,533	$1,576,765	$2,045,752	$3,061,198
NATRONA	$18,552,927	$21,964,252	$28,565,802	$34,682,188	$41,920,126	$49,063,103
NIOBRARA	$330,486	$391,707	$485,884	$550,141	$646,659	$730,781
PARK	$3,289,329	$3,711,622	$4,210,333	$5,006,589	$5,468,003	$7,032,019
PLATTE	$866,101	$1,177,624	$1,728,256	$2,260,268	$2,269,001	$2,365,782
SHERIDAN	$2,681,505	$3,144,555	$3,793,740	$4,756,405	$5,928,603	$6,599,020
SUBLETTE	$574,471	$609,364	$757,621	$950,556	$1,125,630	$1,377,659
SWEETWATER	$7,917,064	$9,131,366	$11,287,958	$13,369,180	$17,214,623	$21,863,880
TETON	$2,841,929	$3,259,767	$3,991,952	$4,663,478	$4,959,580	$5,446,732
UINTA	$982,367	$1,523,455	$2,101,364	$2,900,088	$4,235,241	$7,205,938
WASHAKIE	$1,490,738	$1,665,528	$1,882,382	$2,370,989	$2,661,134	$3,021,157
WESTON	$1.113,524	$1,352,257	$1,554,686	$1,812,105	$1,943,785	$2,439,653
OUT OF STATE	$5,245,875	$5,724,984	$7,296,603	$11,649,361	$13,705,419	$18,969,311
CONS.	-	-	-	-	($41,842)	($49,188)
STATE OF WYOMING	$74,074,793	$87,255,757	$110,725,839	$138,001,037	$163,890,276	$199,272,639

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

TABLE 4 (continued)

SALES TAX COLLECTIONS BY COUNTIES

COUNTY	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
ALBANY	$5,359,815	$5,331,432	$5,735,598	$5,603,971	$5,558,863	$7,117,165
BIG HORN	$2,088,852	$1,937,078	$1,943,263	$1,986,941	$1,886,947	$1,662,532
CAMPBELL	$21,047,796	$18,543,547	$18,057,766	$19,319,677	$18,137,836	$13,032,107
CARBON	$8,347,089	$7,215,417	$6,683,130	$6,308,720	$6,862,827	$5,463,717
CONVERSE	$4,643,109	$3,880,991	$4,027,450	$3,931,012	$3,498,441	$2,805,624
CROOK	$1,879,085	$1,340,828	$1,432,013	$1,463,085	$1,392,056	$1,076,448
FREMONT	$10,507,600	$8,962,289	$8,102,324	$8,304,420	$7,438,995	$6,548,563
GOSHEN	$2,042,144	$2,062,680	$2,275,304	$2,254,624	$2,166,814	$2,004,269
HOT SPRINGS	$2,346,435	$2,421,633	$2,559,250	$2,480,729	$2,520,024	$1,781,540
JOHNSON	$2,185,409	$2,105,748	$2,123,993	$2,095,482	$1,905,383	$1,583,967
LARAMIE	$17,120,591	$17,602,531	$19,096,475	$20,123,067	$21,835,646	$29,783,618
LINCOLN	$3,858,899	$3,205,749	$3,090,964	$4,213,709	$4,781,193	$3,609,105
NATRONA	$55,498,373	$40,665,528	$37,722,896	$37,465,106	$33,506,550	$26,823,359
NIOBRARA	$778,366	$744,539	$833,814	$737,214	$723,041	$576,418
PARK	$7,431,888	$7,162,553	$7,694,266	$8,201,712	$7,613,920	$6,080,164
PLATTE	$1,714,008	$1,527,437	$1,612,656	$1,567,063	$1,508,324	$1,369,337
SHERIDAN	$6,537,361	$6,880,938	$7,242,287	$7,271,540	$5,430,493	$5,014,537
SUBLETTE	$1,694,766	$1,344,130	$1,366,309	$1,602,231	$2,459,339	$1,339,699
SWEETWATER	$23,139,213	$17,559,900	$15,019,638	$15,923,031	$17,959,536	$17,792,348
TETON	$6,281,008	$6,486,470	$6,944,721	$7,149,518	$7,882,538	$10,838,639
UINTA	$11,918,189	$11,997,175	$10,288,760	$11,023,031	$10,273,293	$9,488,928
WASHAKIE	$2,984,835	$2,571,394	$2,631,528	$2,731,260	$2,548,387	$1,993,317
WESTON	$3,001,744	$2,681,827	$2,460,689	$2,396,961	$2,126,218	$1,670,816
OUT OF STATE	$24,974,940	$17,106,138	$15,870,405	$17,213,931	$15,752,083	$11,084,628
CONS.	($369,603)	($71,051)	($100,211)	($190,641)	$643	$0
STATE OF WYOMING	$227,011,946	$191,266,926	$184,715,909	$191,177,520	$185,769,412	$170,540,831

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

TABLE 5

YEAR-TO-YEAR COMPARISONS OF SALES TAX COLLECTIONS

COUNTY	FY75-FY76	FY76-FY77	FY77-FY78	FY78-FY79	FY79-FY80	FY80-FY81
ALBANY	21.56%	12.66%	17.64%	15.68%	7.42%	7.01%
BIG HORN	9.24%	8.94%	9.77%	21.12%	7.46%	10.92%
CAMPBELL	14.16%	36.77%	47.81%	9.46%	22.45%	40.80%
CARBON	18.37%	19.75%	29.76%	50.23%	17.55%	11.97%
CONVERSE	44.88%	42.87%	28.62%	6.44%	35.68%	12.32%
CROOK	31.67%	9.40%	24.10%	39.31%	24.27%	14.76%
FREMONT	26.34%	22.15%	24.30%	25.85%	17.47%	12.51%
GOSHEN	16.69%	1.92%	9.73%	17.24%	6.63%	9.70%
HOT SPRINGS	13.50%	21.96%	21.89%	40.64%	12.39%	20.50%
JOHNSON	39.19%	-4.46%	14.56%	18.09%	28.91%	15.36%
LARAMIE	17.00%	11.27%	29.10%	28.65%	10.22%	9.17%
LINCOLN	14.95%	28.13%	12.84%	18.77%	29.74%	49.64%
NATRONA	27.15%	18.39%	30.06%	21.41%	20.87%	17.04%
NIOBRARA	16.71%	18.52%	24.04%	13.22%	17.54%	13.01%
PARK	12.62%	12.84%	13.44%	18.91%	9.22%	28.60%
PLATTE	26.50%	35.97%	46.76%	30.78%	0.39%	4.27%
SHERIDAN	24.01%	17.27%	20.64%	25.38%	24.64%	11.31%
SUBLETTE	18.56%	6.07%	24.33%	25.47%	18.42%	22.39%
SWEETWATER	13.66%	15.34%	23.62%	18.44%	28.76%	27.01%
TETON	22.61%	14.70%	22.46%	16.82%	6.35%	9.82%
UINTA	22.13%	55.08%	37.93%	38.01%	46.04%	70.14%
WASHAKIE	25.37%	11.73%	13.02%	25.96%	12.24%	13.53%
WESTON	47.47%	21.44%	14.97%	16.56%	7.27%	25.51%
OUT OF STATE	43.02%	9.13%	27.45%	59.65%	17.65%	38.41%
STATE OF WYOMING	22.73%	17.79%	26.90%	24.63%	18.76%	21.59%

THIS REFLECTS THE ANNUAL PERCENTAGE CHANGE IN TOTAL SALES TAX COLLECTIONS.

TABLE 5 (continued)

YEAR-TO-YEAR COMPARISONS OF SALES TAX COLLECTIONS

COUNTY	FY81-FY82	FY82-FY83	FY83-FY84	FY84-FY85	FY85-FY86	FY86-FY87
ALBANY	11.08%	-0.53%	7.58%	-2.29%	-0.80%	28.03%
BIG HORN	13.70%	-7.27%	0.32%	2.25%	-5.03%	-11.89%
CAMPBELL	20.41%	-11.90%	-2.62%	6.99%	-6.12%	-28.15%
CARBON	0.55%	-13.56%	-7.38%	-5.60%	8.78%	-20.39%
CONVERSE	11.40%	-16.41%	3.77%	-2.39%	-11.00%	-19.80%
CROOK	51.64%	-28.64%	6.80%	2.17%	-4.85%	-22.67%
FREMONT	6.69%	-14.71%	-9.59%	2.49%	-10.42%	-11.97%
GOSHEN	-2.86%	1.01%	10.31%	-0.91%	-3.89%	-7.50%
HOT SPRINGS	3.97%	3.20%	5.68%	-3.07%	1.58%	-29.30%
JOHNSON	22.40%	-3.65%	0.87%	-1.34%	-9.07%	-16.87%
LARAMIE	5.03%	2.81%	8.49%	5.38%	8.51%	36.40%
LINCOLN	26.06%	-16.93%	-3.58%	36.32%	13.47%	-24.51%
NATRONA	13.12%	-26.73%	-7.24%	-0.68%	-10.57%	-19.95%
NIOBRARA	6.51%	-4.35%	11.99%	-11.59%	-1.92%	-20.28%
PARK	5.69%	-3.62%	7.42%	6.60%	-7.17%	-20.14%
PLATTE	-27.55%	-10.89%	5.58%	-2.83%	-3.75%	-9.21%
SHERIDAN	-0.93%	5.26%	5.25%	0.40%	-25.32%	-7.66%
SUBLETTE	23.02%	-20.69%	1.65%	17.27%	53.49%	-45.53%
SWEETWATER	5.83%	-24.11%	-14.47%	6.01%	12.79%	-0.93%
TETON	15.32%	3.27%	7.06%	2.95%	10.25%	37.50%
UINTA	65.39%	0.66%	-14.24%	7.14%	-6.80%	-7.63%
WASHAKIE	-1.20%	-13.85%	2.34%	3.79%	-6.70%	-21.78%
WESTON	23.04%	-10.66%	-8.25%	-2.59%	-11.30%	-21.42%
OUT OF STATE	31.66%	-31.51%	-7.22%	8.47%	-8.49%	-29.63%
STATE OF WYOMING	13.92%	-15.75%	-3.43%	3.50%	-2.83%	-8.20%

THIS REFLECTS THE ANNUAL PERCENTAGE CHANGE IN TOTAL SALES TAX COLLECTIONS.

TABLE 6

COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

COUNTY	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
ALBANY	4%	4%	3%	3%	3%	2%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	6%	7%	8%	7%	8%	9%
CARBON	4%	4%	4%	5%	5%	4%
CONVERSE	2%	2%	2%	2%	2%	2%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	5%	5%	5%	5%	5%	5%
GOSHEN	2%	2%	1%	1%	1%	1%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	10%	9%	10%	10%	9%	8%
LINCOLN	1%	1%	1%	1%	1%	2%
NATRONA	25%	25%	26%	25%	26%	25%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	4%	4%	4%	4%	3%	4%
PLATTE	1%	1%	2%	2%	1%	1%
SHERIDAN	4%	4%	3%	3%	4%	3%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	11%	10%	10%	10%	11%	11%
TETON	4%	4%	4%	3%	3%	3%
UINTA	1%	2%	2%	2%	3%	4%
WASHAKIE	2%	2%	2%	2%	2%	2%
WESTON	2%	2%	1%	1%	1%	1%
OUT OF STATE CONS.	7%	7%	7%	8%	8%	10%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

TABLE 6 (continued)

COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

COUNTY	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
ALBANY	2%	3%	3%	3%	3%	4%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	9%	10%	10%	10%	10%	8%
CARBON	4%	4%	4%	3%	4%	3%
CONVERSE	2%	2%	2%	2%	2%	2%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	5%	5%	4%	4%	4%	4%
GOSHEN	1%	1%	1%	1%	1%	1%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	8%	9%	10%	11%	12%	17%
LINCOLN	2%	2%	2%	2%	3%	2%
NATRONA	24%	21%	20%	20%	18%	16%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	3%	4%	4%	4%	4%	4%
PLATTE	1%	1%	1%	1%	1%	1%
SHERIDAN	3%	4%	4%	4%	3%	3%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	10%	9%	8%	8%	10%	10%
TETON	3%	3%	4%	4%	4%	6%
UINTA	5%	6%	6%	6%	6%	6%
WASHAKIE	1%	1%	1%	1%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE CONS.	11%	9%	9%	9%	8%	6%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

TABLE 7

SALES TAX COLLECTIONS : GROWTH RATES FY 1978 - FY 1987

COUNTY	FY 1978	FY 1987	AVE. ANNUAL GROWTH RATE FY 78 - FY 87	FY 87 1978 DOLLARS	CONSTANT AVE. ANNUAL GROWTH RATE FY 78 - FY 87
ALBANY	$3,628,510	$7,117,165	6.97%	$4,086,982	1.20%
BIG HORN	$1,272,555	$1,662,532	2.71%	$954,697	-2.83%
CAMPBELL	$9,263,278	$13,032,107	3.47%	$7,483,596	-2.11%
CARBON	$4,198,342	$5,463,717	2.67%	$3,137,501	-2.87%
CONVERSE	$2,569,454	$2,805,624	0.88%	$1,611,110	-4.56%
CROOK	$623,714	$1,076,448	5.61%	$618,143	-0.09%
FREMONT	$5,921,504	$6,548,563	1.01%	$3,760,467	-4.44%
GOSHEN	$1,533,031	$2,004,269	2.72%	$1,150,937	-2.83%
HOT SPRINGS	$1,184,784	$1,781,540	4.16%	$1,023,037	-1.46%
JOHNSON	$1,016,795	$1,583,967	4.53%	$909,582	-1.11%
LARAMIE	$10,529,759	$29,783,618	10.96%	$17,103,035	4.97%
LINCOLN	$1,327,533	$3,609,105	10.52%	$2,072,503	4.56%
NATRONA	$28,565,802	$26,823,359	-0.63%	$15,403,127	-5.99%
NIOBRARA	$485,884	$576,418	1.72%	$331,004	-3.77%
PARK	$4,210,333	$6,080,164	3.74%	$3,491,492	-1.85%
PLATTE	$1,728,256	$1,369,337	-2.30%	$786,332	-7.57%
SHERIDAN	$3,793,740	$5,014,537	2.83%	$2,879,563	-2.72%
SUBLETTE	$757,621	$1,339,699	5.87%	$769,313	0.15%
SWEETWATER	$11,287,958	$17,792,348	4.66%	$10,217,132	-0.99%
TETON	$3,991,952	$10,836,639	10.50%	$6,224,013	4.54%
UINTA	$2,101,364	$9,488,928	16.27%	$5,448,951	10.00%
WASHAKIE	$1,882,382	$1,993,317	0.57%	$1,144,648	-4.85%
WESTON	$1,554,686	$1,670,816	0.72%	$959,454	-4.71%
OUT OF STATE	$7,296,603	$11,084,628	4.27%	$6,365,270	-1.36%
TOTAL	$110,725,839	$170,540,831	4.41%	$97,931,882	-1.22%

NOTE: FY 1987 Collections deflated to 1978 dollars using the Consumer Price Index, June 1978 = 195.3, June 1987 = 340.1

TABLE 8

TOTAL SALES TAX COLLECTIONS BY MONTH

YEAR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
1970	$2,623,274	$2,830,012	$2,760,983	$2,775,389	$2,434,737	$2,200,747
1971	$2,733,548	$3,113,921	$2,961,330	$2,765,730	$2,793,526	$2,569,911
1972	$3,063,307	$3,607,723	$3,329,625	$3,350,228	$3,153,329	$2,868,379
1973	$3,655,007	$4,173,834	$3,851,200	$3,949,144	$3,682,266	$3,299,513
1974	$3,917,363	$5,981,677	$5,212,091	$5,215,398	$4,999,609	$4,354,788
1975	$5,483,142	$6,696,405	$6,814,367	$6,922,849	$6,194,672	$5,927,125
1976	$6,829,589	$7,409,448	$7,552,024	$7,370,150	$6,998,210	$6,698,455
1977	$7,748,874	$9,365,107	$9,158,017	$8,467,037	$8,494,772	$9,175,392
1978	-	$9,111,479	$12,347,957	$12,104,127	$11,108,914	$13,191,999
1979	$12,260,390	$15,223,688	$12,713,872	$13,504,058	$11,248,483	$10,759,114
1980	$16,696,726	$16,487,156	$17,257,000	$17,216,113	$15,183,463	$17,209,395
1981	$18,621,186	$17,863,880	$18,142,973	$18,792,515	$18,505,901	$19,976,559
1982	$18,274,135	$17,969,923	$18,574,106	$17,653,132	$15,341,155	$16,977,887
1983	$12,754,570	$17,173,331	$15,705,769	$16,143,367	$15,592,444	$15,837,535
1984	$14,386,022	$15,985,102	$18,930,124	$17,447,007	$17,808,984	$16,552,789
1985	$16,674,525	$16,265,618	$16,975,384	$19,141,630	$15,206,063	$17,037,893
1986	$18,133,578	$12,730,505	$18,513,583	$14,997,444	$13,070,149	$16,391,006

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
1970	-	-	-	-	-	-
1972	$2,695,240	$2,453,429	$2,562,105	$2,425,145	$2,685,448	$2,854,414
1973	$3,172,307	$3,157,041	$2,840,700	$2,870,255	$3,046,771	$3,350,613
1974	$4,320,446	$3,531,193	$3,403,453	$3,719,417	$4,137,752	$4,145,242
1975	$5,504,680	$5,062,043	$4,894,856	$4,805,169	$5,813,067	$4,597,495
1976	$6,276,326	$5,863,560	$5,510,678	$5,486,030	$5,779,391	$6,120,249
1977	$7,283,083	$6,801,308	$6,941,357	$6,829,769	$7,874,929	$8,667,436
1978	$8,824,463	$8,743,758	$10,487,967	$9,646,440	$9,990,841	$10,623,171
1979	$11,127,799	$12,016,819	$10,831,148	$10,599,831	$11,778,165	$12,191,308
1980	$12,974,035	$13,776,294	$13,067,535	$14,991,290	$15,039,971	$18,325,065
1981	$16,419,365	$15,752,067	$17,320,714	$15,135,454	$17,624,747	$16,970,428
1982	$18,057,537	$20,375,689	$21,148,044	$19,451,908	$18,336,795	$17,738,548
1983	$18,006,067	$12,949,074	$15,304,623	$12,091,577	$14,046,983	$14,078,255
1984	$16,526,910	$15,857,870	$15,631,887	$13,720,309	$14,883,646	$14,888,259
1985	$16,551,403	$15,220,487	$15,795,548	$13,355,357	$15,982,121	$13,162,559
1986	$16,321,032	$14,145,817	$14,160,430	$12,006,831	$11,848,274	$13,951,457
1987	$12,882,732	$12,751,257	$12,825,679	$12,525,940	$12,625,584	$13,093,375

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SECTION II

SALES TAX COLLECTIONS
BY COUNTY, BY MAJOR INDUSTRIAL SECTORS

SALES TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTORS

This section contains the state and county sales tax collections by major industrial sectors. Definitions can be found in the glossary.

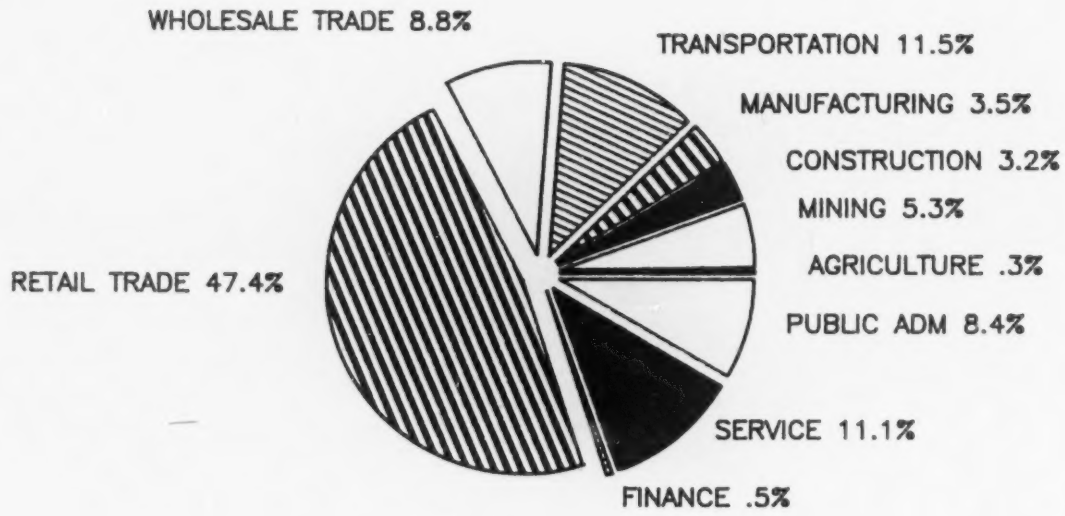
State sales tax collections fell over 8 percent from fiscal year 1986 to 1987. Four sectors recorded substantial declines in sales tax collections during this period. The Manufacturing sector experienced the largest decline at -31.9 percent from the previous year. Wholesale Trade, at -29.2 percent, realized the second most significant decline, followed by the Construction (-26.1%) and Mining (-25.9%) sectors. The Service, Agriculture and Transportation sectors also experienced declines of -12.2, -2.1, and -1.9 percent, respectively. Only three sectors sustained positive growth from FY1986, Finance (7.0%), Public Administration (3.2%), and Retail Trade (1.7%).

Figure 3 shows each of the industrial sectors as a percentage of total sales tax collections for FY1987.

FIGURE 3

SALES TAX COLLECTIONS

BY MAJOR INDUSTRIAL SECTORS
FISCAL YEAR 1987



DEPARTMENT OF REVENUE & TAXATION

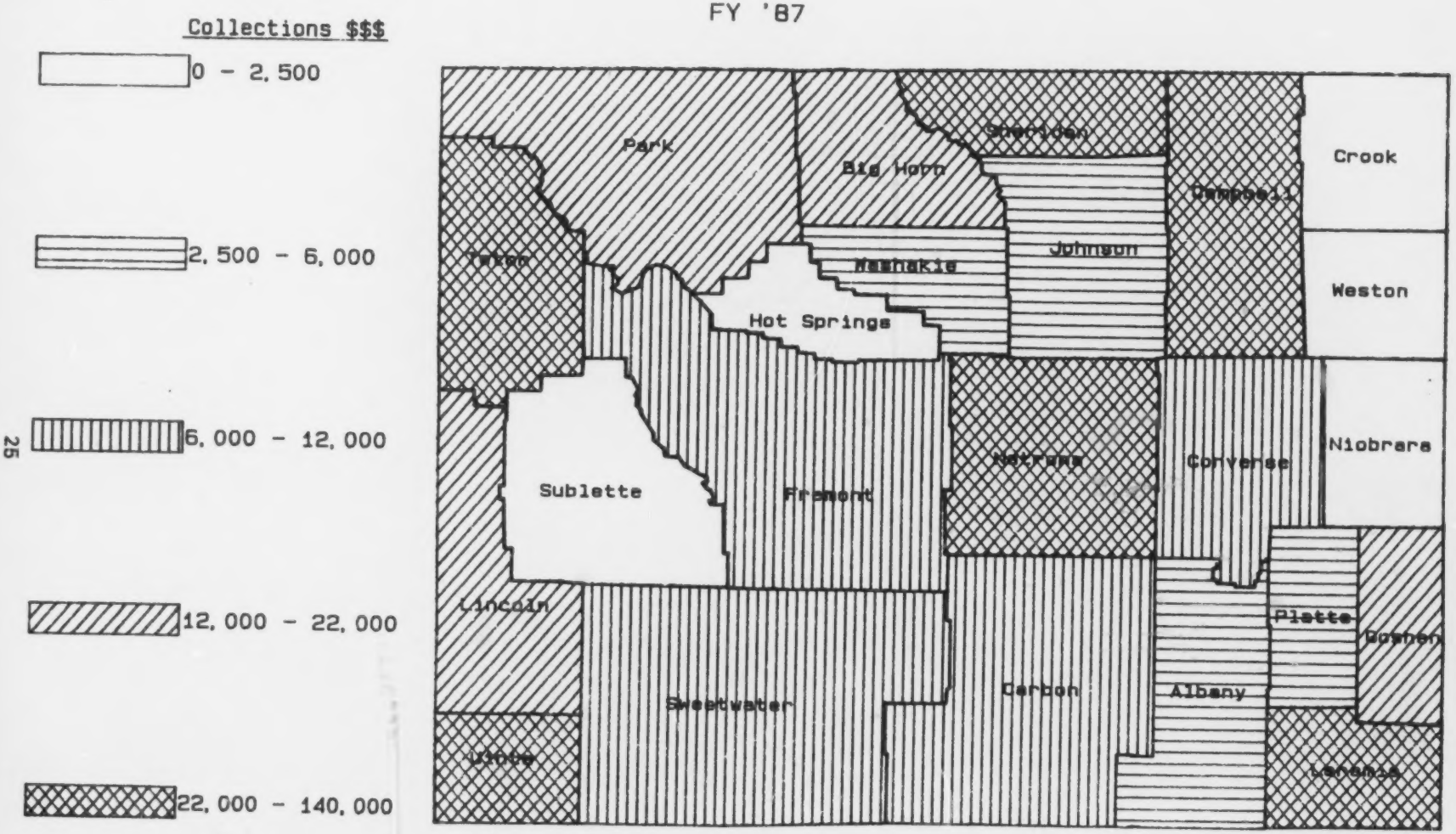
SALES TAX COLLECTIONS BY MAJOR SECTOR

	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
ALBANY	$6,380	$5,355	$5,594	$7,378	$4,340	$4,301
BIG HORN	$26,469	$17,648	$17,716	$17,186	$2,468	$15,980
CAMPBELL	$28,822	$26,218	$26,616	$29,596	$35,802	$22,583
CARBON	$10,691	$11,687	$8,114	$6,436	$7,684	$9,048
CONVERSE	$5,877	$10,185	$12,840	$14,313	$11,612	$9,821
CROOK	$4,867	$3,675	$2,114	$2,220	$1,917	$1,933
FREMONT	$18,382	$15,053	$17,175	$15,200	$15,012	$10,571
GOSHEN	$5,507	$13,014	$9,289	$14,386	$13,326	$12,296
HOT SPRINGS	$60	$14	$2,126	$1,673	$1,221	$1,198
JOHNSON	$3,868	$8,072	$3,799	$3,161	$3,183	$3,428
LARAMIE	$13,560	$16,247	$10,383	$24,895	$22,547	$28,328
LINCOLN	$8,189	$9,539	$10,926	$12,182	$10,725	$12,781
NATRONA	$199,415	$194,826	$154,797	$150,820	$148,969	$136,799
NIOBRARA	$1,911	$1,621	$2,555	$3,619	$4,013	$2,249
PARK	$6,090	$9,536	$12,059	$13,091	$10,926	$13,667
PLATTE	$5,559	$4,516	$4,345	$5,856	$4,362	$3,117
SHERIDAN	$26,234	$37,156	$41,475	$35,101	$26,818	$23,985
SUBLETTE	$1,934	$1,082	$747	$1,068	$547	$411
SWEETWATER	$8,056	$7,705	$6,804	$7,236	$7,719	$6,306
TETON	$75,586	$84,344	$84,962	$70,773	$90,850	$108,159
UINTA	$53,090	$56,593	$50,469	$41,897	$34,329	$23,737
WASHAKIE	$6,518	$5,534	$9,913	$9,060	$5,683	$5,955
WESTON	$2,124	$1,897	$2,232	$2,139	$1,224	$1,282

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: AGRI SECTOR

FY '87



MINING

SALES TAX COLLECTIONS BY MAJOR SECTOR

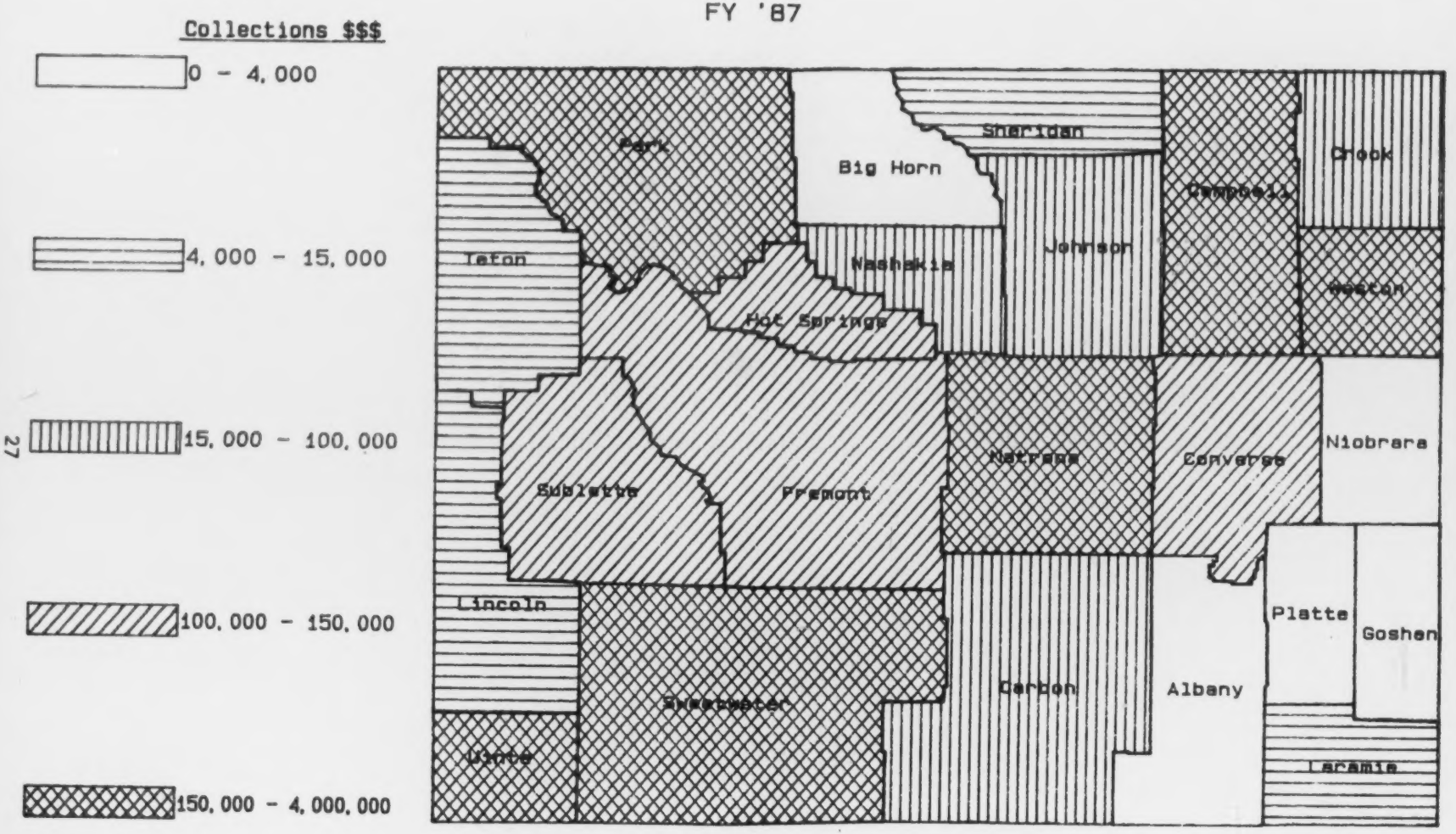
MINING

	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
ALBANY	$22,044	$22,900	$26,339	$19,655	$16,014	$99
BIG HORN	$81,559	$49,257	$35,537	$17,493	$15,837	$3,863
CAMPBELL	$4,020,801	$3,081,570	$2,984,609	$3,276,433	$3,198,518	$1,954,296
CARBON	$867,256	$706,990	$229,861	$182,488	$153,995	$93,982
CONVERSE	$483,047	$199,823	$169,865	$155,250	$110,048	$105,832
CROOK	$700,347	$198,451	$240,340	$238,861	$92,396	$17,922
FREMONT	$1,540,758	$855,169	$122,909	$463,539	$299,607	$139,364
GOSHEN	$279	$1,387	$537	$1,817	$1,730	$2,817
HOT SPRINGS	$215,382	$233,521	$297,136	$273,482	$277,262	$138,260
JOHNSON	$208,445	$203,407	$177,958	$126,089	$121,361	$74,271
LARAMIE	$57,554	$4,526	$45,824	$19,215	$7,745	$4,020
LINCOLN	$398,043	$230,264	$214,327	$523,315	($536,749)	$14,894
NATRONA	$5,606,060	$4,057,231	$3,105,033	$3,177,893	$2,342,558	$1,026,619
NIOBRARA	$3,817	$8,273	$4,632	$4,768	$6,518	$1,687
PARK	$574,001	$377,804	$446,944	$678,771	$495,966	$167,583
PLATTE	$255	$387	$307	$212	$152	$957
SHERIDAN	$40,915	$29,796	$21,621	$19,134	$12,818	$8,126
SUBLETTE	$56,673	$78,571	$65,949	$95,957	$64,589	$107,687
SWEETWATER	$4,391,926	$2,725,557	$1,647,252	$1,739,567	$2,196,727	$3,937,528
TETON	$4,640	$5,305	$3,999	$4,271	$5,806	$4,816
UINTA	$2,110,680	$1,898,672	$1,185,876	$1,279,029	$856,221	$309,407
WASHAKIE	$368,203	$252,078	$277,060	$332,368	$248,125	$64,456
WESTON	$719,668	$628,781	$397,537	$446,595	$333,151	$154,114

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: MINING SECTOR

FY '87



CONSTRUCTION

SALES TAX COLLECTIONS BY MAJOR SECTOR

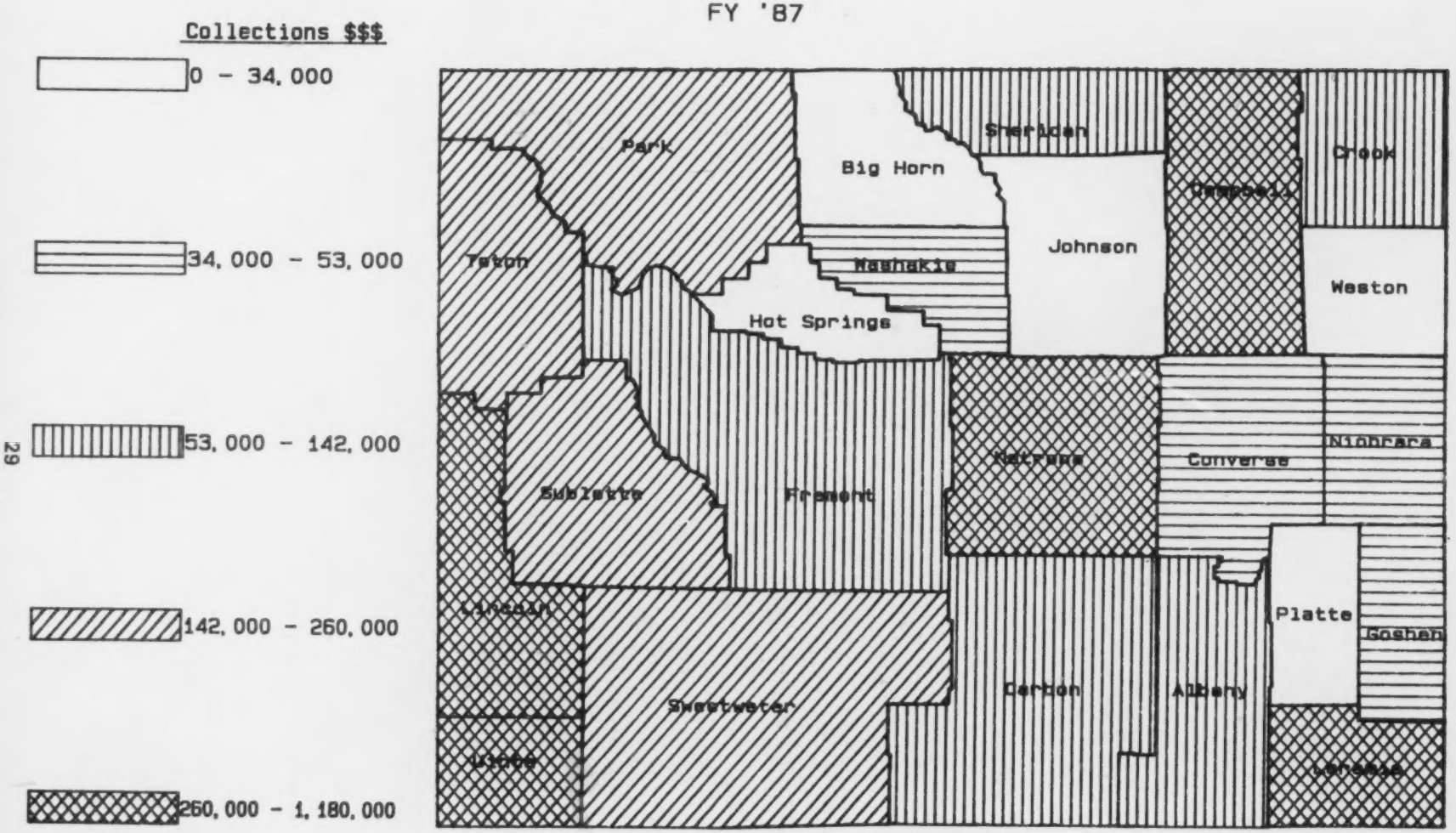
CONSTRUCTION

	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
ALBANY	$335,209	$119,619	$153,688	$155,804	$130,095	$141,805
BIG HORN	$41,745	$50,882	$32,431	$36,382	$36,712	$33,776
CAMPBELL	$645,314	$640,574	$417,248	$519,089	$356,511	$309,958
CARBON	$144,634	$141,536	$168,885	$151,889	$98,971	$120,467
CONVERSE	$142,809	$90,417	$84,072	$76,902	$119,822	$52,980
CROOK	$115,266	$93,570	$78,046	$80,048	$82,289	$78,905
FREMONT	$355,063	$273,746	$275,122	$230,726	$214,355	$138,667
GOSHEN	$44,549	$40,008	$72,580	$58,550	$62,204	$41,582
HOT SPRINGS	$64,356	$59,719	$76,631	$58,058	$48,754	$29,774
JOHNSON	$45,410	$34,822	$46,236	$38,556	$33,241	$17,013
LARAMIE	$633,762	$510,979	$475,303	$319,271	$406,644	$526,565
LINCOLN	$412,439	$155,622	$138,210	$472,567	$1,510,554	$701,567
NATRONA	$2,096,449	$1,468,756	$1,803,261	$1,040,800	$1,078,612	$690,566
NIOBRARA	$18,983	$21,185	$23,489	$30,247	$24,772	$38,243
PARK	$239,327	$269,541	$231,168	$232,289	$204,808	$190,143
PLATTE	$27,442	$27,445	$22,239	$19,191	$18,918	$24,506
SHERIDAN	$178,658	$163,703	$130,010	$118,327	$148,481	$82,522
SUBLETTE	$124,377	$61,409	$68,602	$165,833	$955,533	$234,256
SWEETWATER	$496,001	$249,351	$219,613	$243,340	$315,708	$258,356
TETON	$196,980	$150,017	$159,704	$157,833	$176,934	$200,513
UINTA	$749,019	$723,327	$480,107	$592,097	$549,500	$1,174,041
WASHAKIE	$173,451	$167,737	$66,302	$82,654	$69,781	$35,170
WESTON	$39,065	$39,710	$32,085	$32,854	$31,058	$25,792

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: CONS. SECTOR

FY '87



MANUFACTURING

SALES TAX COLLECTIONS BY MAJOR SECTOR

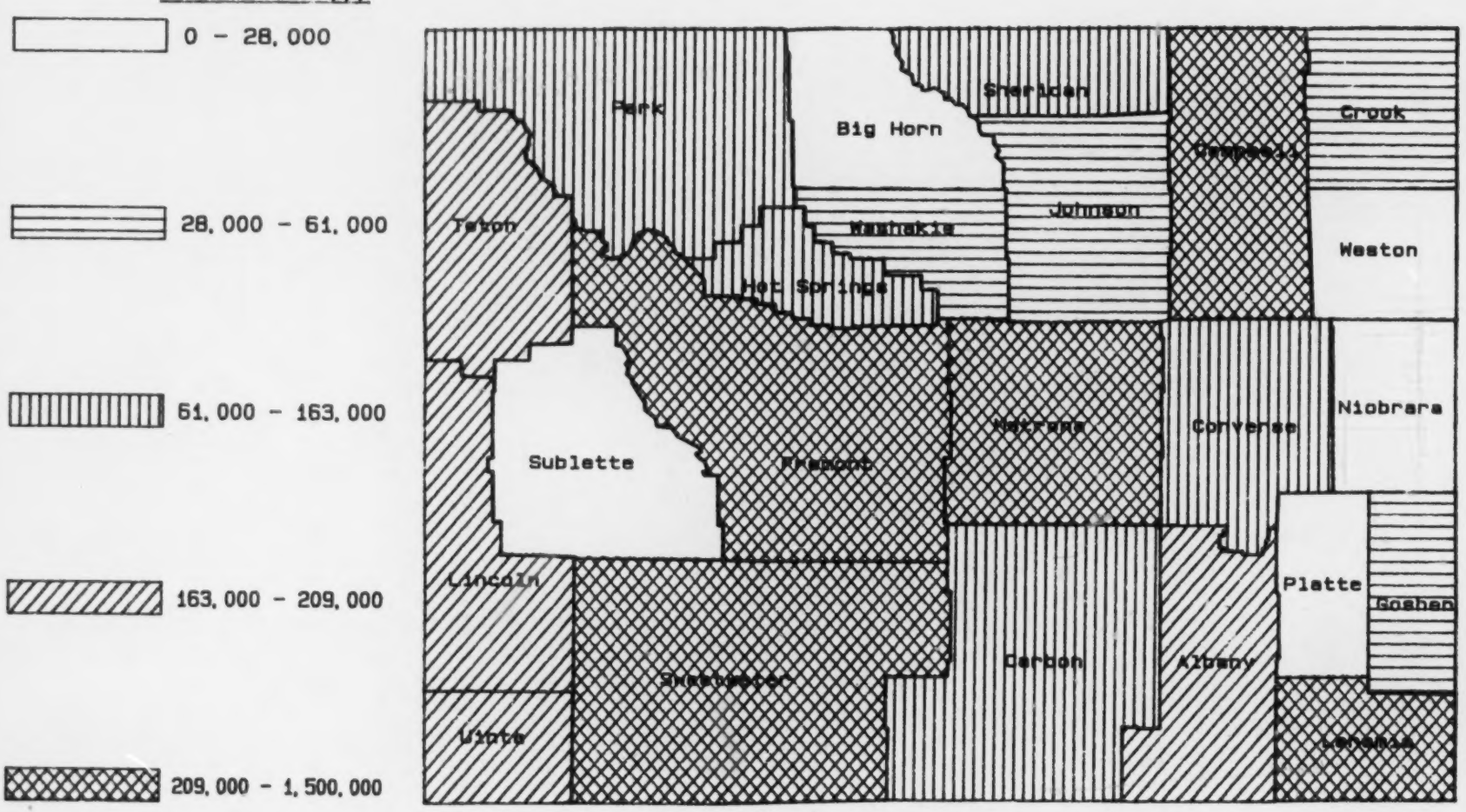
MANUFACTURING

	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
ALBANY	$161,797	$114,071	$96,518	$125,401	$117,605	$164,891
BIG HORN	$92,782	$61,677	$50,072	$50,021	$45,907	$27,355
CAMPBELL	$718,936	$618,040	$541,823	$666,356	$608,661	$447,437
CARBON	$205,703	$123,763	$94,175	$96,513	$125,341	$105,654
CONVERSE	$92,048	$82,918	$92,847	$95,992	$80,864	$101,682
CROOK	$103,735	$80,562	$62,362	$58,437	$58,177	$32,509
FREMONT	$323,914	$254,021	$374,950	$338,036	$182,767	$211,941
GOSHEN	$61,298	$65,084	$56,173	$58,991	$41,941	$60,415
HOT SPRINGS	$72,217	$44,910	$92,770	$73,333	$86,432	$63,390
JOHNSON	$65,952	$83,725	$91,538	$96,241	$73,513	$55,918
LARAMIE	$336,340	$327,028	$357,255	$419,628	$487,321	$548,377
LINCOLN	$272,619	$211,498	$185,981	$304,572	$560,778	$181,625
NATRONA	$3,710,263	$2,865,357	$2,227,681	$2,566,369	$2,288,672	$1,429,459
NIOBRARA	$10,557	$20,576	$23,611	$10,531	$84,022	$10,267
PARK	$359,203	$221,476	$243,459	$242,884	$182,600	$162,915
PLATTE	$28,866	$17,851	$12,413	$11,326	$15,694	$14,709
SHERIDAN	$264,486	$252,972	$226,521	$219,099	$168,723	$135,993
SUBLETTE	$49,085	$50,686	$48,998	$46,689	$52,594	$26,194
SWEETWATER	$528,255	$351,274	$532,210	$553,141	$510,786	$355,178
TETON	$64,629	$75,752	$82,430	$122,293	$141,736	$174,032
UINTA	$1,338,655	$973,474	$845,309	$1,065,686	$699,657	$208,909
WASHAKIE	$28,896	$48,377	$49,742	$56,806	$65,293	$52,112
WESTON	$160,807	$114,002	$142,641	$94,802	$44,917	$24,829

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: MANU. SECTOR

FY '87



TRANSPORTATION

SALES TAX COLLECTIONS BY MAJOR SECTOR

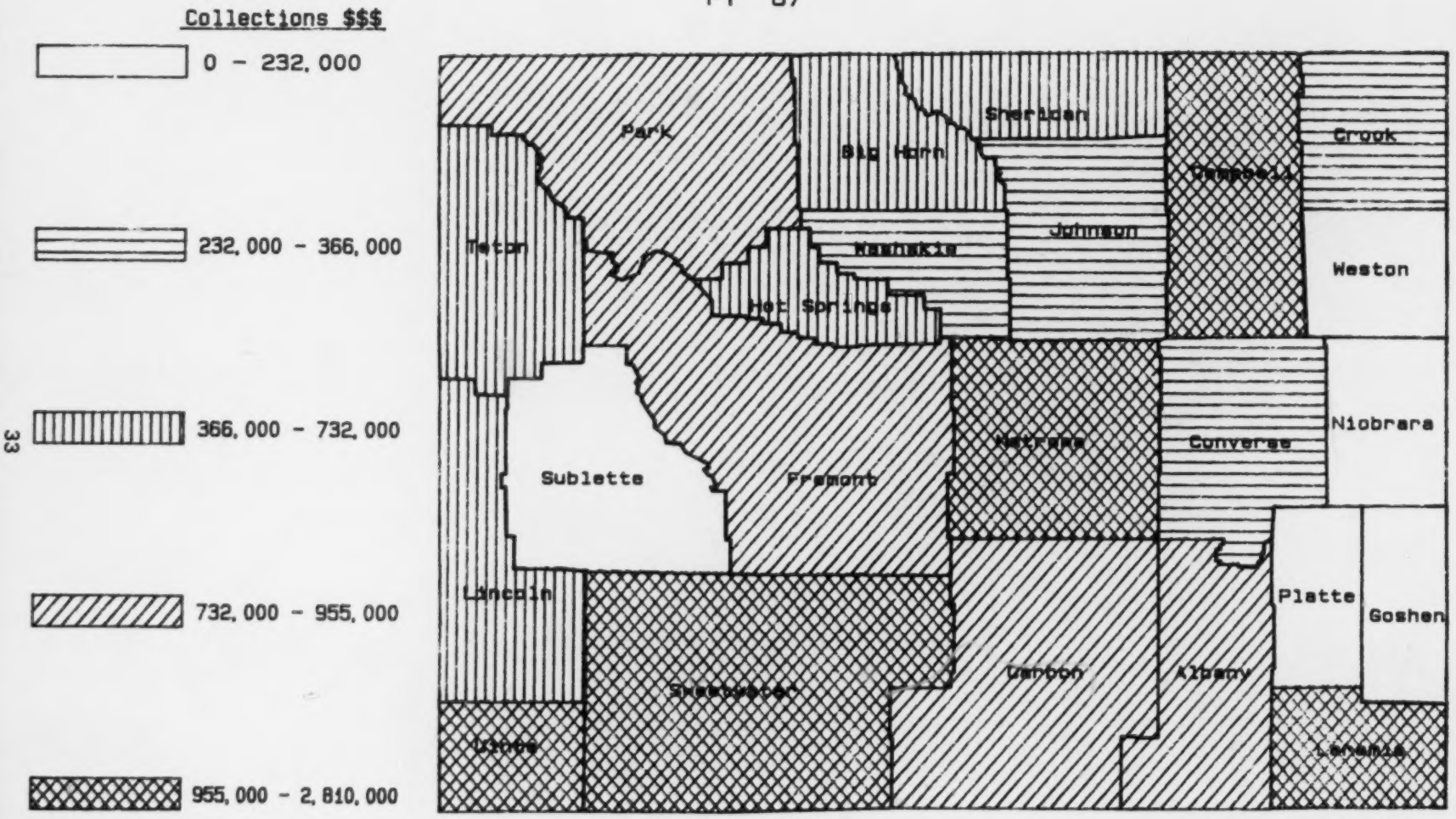
TRANSPORTATION

	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
ALBANY	$436,162	$528,007	$558,831	$544,798	$529,737	$752,837
BIG HORN	$494,205	$516,456	$584,252	$636,116	$605,776	$562,877
CAMPBELL	$873,468	$1,168,307	$1,492,540	$1,450,908	$1,444,669	$1,134,502
CARBON	$1,022,586	$1,136,466	$1,171,394	$1,089,303	$1,044,205	$954,580
CONVERSE	$391,263	$471,609	$505,672	$539,298	$460,116	$365,853
CROOK	$235,603	$230,087	$296,645	$287,213	$369,412	$266,276
FREMONT	$979,458	$1,124,653	$1,165,191	$1,079,495	$1,057,047	$906,638
GOSHEN	$132,607	$145,009	$154,718	$163,555	$166,350	$157,753
HOT SPRINGS	$345,353	$403,141	$464,870	$474,072	$465,550	$437,579
JOHNSON	$377,385	$274,495	$280,044	$277,374	$271,763	$250,926
LARAMIE	$1,211,784	$1,739,749	$1,786,544	$2,049,429	$1,936,351	$2,807,136
LINCOLN	$299,239	$380,826	$384,417	$415,589	$443,906	$441,241
NATRONA	$2,726,187	$3,021,565	$3,083,253	$2,977,560	$2,966,686	$2,780,882
NIOBRARA	$118,100	$122,636	$118,953	$100,665	$100,794	$82,088
PARK	$702,230	$873,168	$982,122	$1,081,499	$1,126,691	$815,995
PLATTE	$144,567	$153,444	$153,768	$160,672	$161,930	$151,944
SHERIDAN	$390,034	$601,614	$751,927	$778,947	$548,022	$533,775
SUBLETTE	$100,562	$124,170	$128,007	$138,036	$172,812	$183,109
SWEETWATER	$1,049,081	$1,152,166	$1,240,307	$1,270,186	$1,335,830	$1,790,679
TETON	$383,567	$470,998	$538,384	$562,589	$664,027	$731,081
UINTA	$706,722	$1,379,105	$1,897,336	$2,031,856	$2,331,743	$2,341,764
WASHAKIE	$198,426	$219,700	$282,576	$289,065	$305,392	$256,616
WESTON	$252,858	$243,973	$271,999	$251,048	$252,747	$231,966

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: TRANS. SECTOR

FY '87



SALES TAX COLLECTIONS BY MAJOR SECTOR

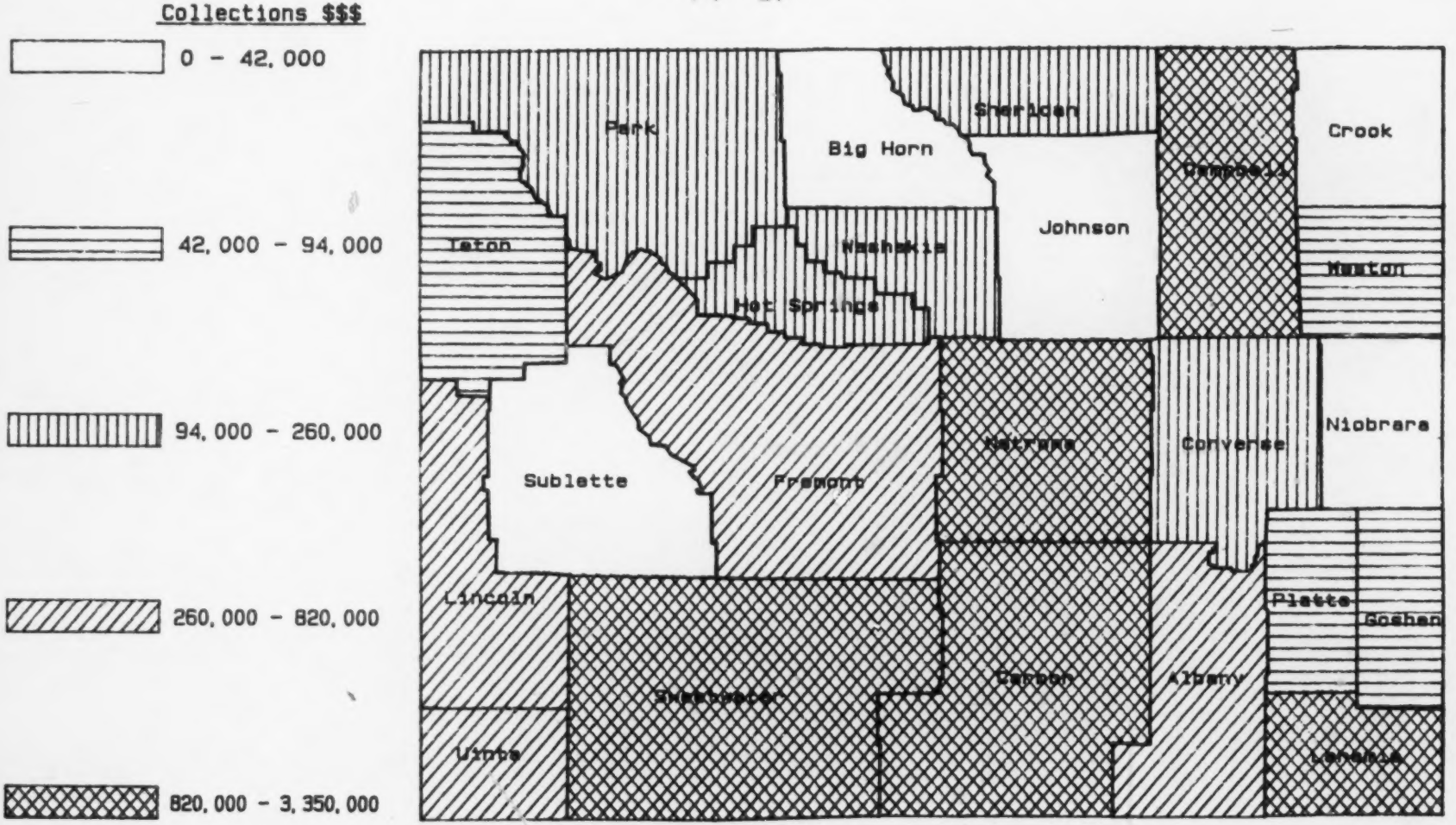
WHOLESALE TRADE

	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
ALBANY	$283,914	$307,434	$387,556	$454,280	$473,565	$525,818
BIG HORN	$68,001	$42,623	$40,179	$42,057	$43,034	$31,232
CAMPBELL	$3,727,257	$2,460,041	$2,466,131	$2,829,037	$2,297,466	$1,266,692
CARBON	$1,334,284	$982,375	$895,526	$758,281	$1,676,394	$822,024
CONVERSE	$445,052	$218,252	$269,566	$256,882	$264,775	$133,659
CROOK	$77,323	$51,540	$45,172	$51,278	$53,011	$28,374
FREMONT	$933,137	$587,972	$537,034	$499,368	$464,669	$353,585
GOSHEN	$61,159	$62,323	$81,173	$82,573	$86,995	$84,143
HOT SPRINGS	$571,218	$565,856	$513,801	$455,789	$570,176	$253,672
JOHNSON	$20,351	$19,811	$36,205	$27,065	$12,373	$20,926
LARAMIE	$1,117,603	$961,432	$1,087,784	$1,596,076	$1,277,942	$1,841,750
LINCOLN	$238,927	$161,090	$175,812	$276,623	$315,545	$293,057
NATRONA	$14,666,935	$7,438,817	$6,145,881	$6,234,433	$4,870,507	$3,342,815
NIOBRARA	$21,885	$18,577	$23,148	$22,238	$14,960	$12,832
PARK	$575,464	$453,586	$491,776	$585,924	$460,852	$234,651
PLATTE	$42,133	$38,692	$55,761	$49,892	$31,551	$51,142
SHERIDAN	$373,112	$388,895	$446,035	$341,578	$241,261	$182,838
SUBLETTE	$470,980	$233,791	$281,444	$262,202	$111,085	$41,976
SWEETWATER	$4,588,928	$2,859,481	$2,053,251	$2,160,781	$2,158,445	$1,422,142
TETON	$61,114	$58,099	$54,888	$59,005	$66,154	$93,367
UINTA	$1,068,760	$1,291,618	$553,580	$790,512	$949,044	$815,783
WASHAKIE	$215,870	$167,951	$183,567	$197,752	$166,080	$124,790
WESTON	$227,116	$172,145	$146,931	$143,377	$131,248	$65,854

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: WHOLESALE SECTOR

FY '87



RETAIL TRADE

SALES TAX COLLECTIONS BY MAJOR SECTOR

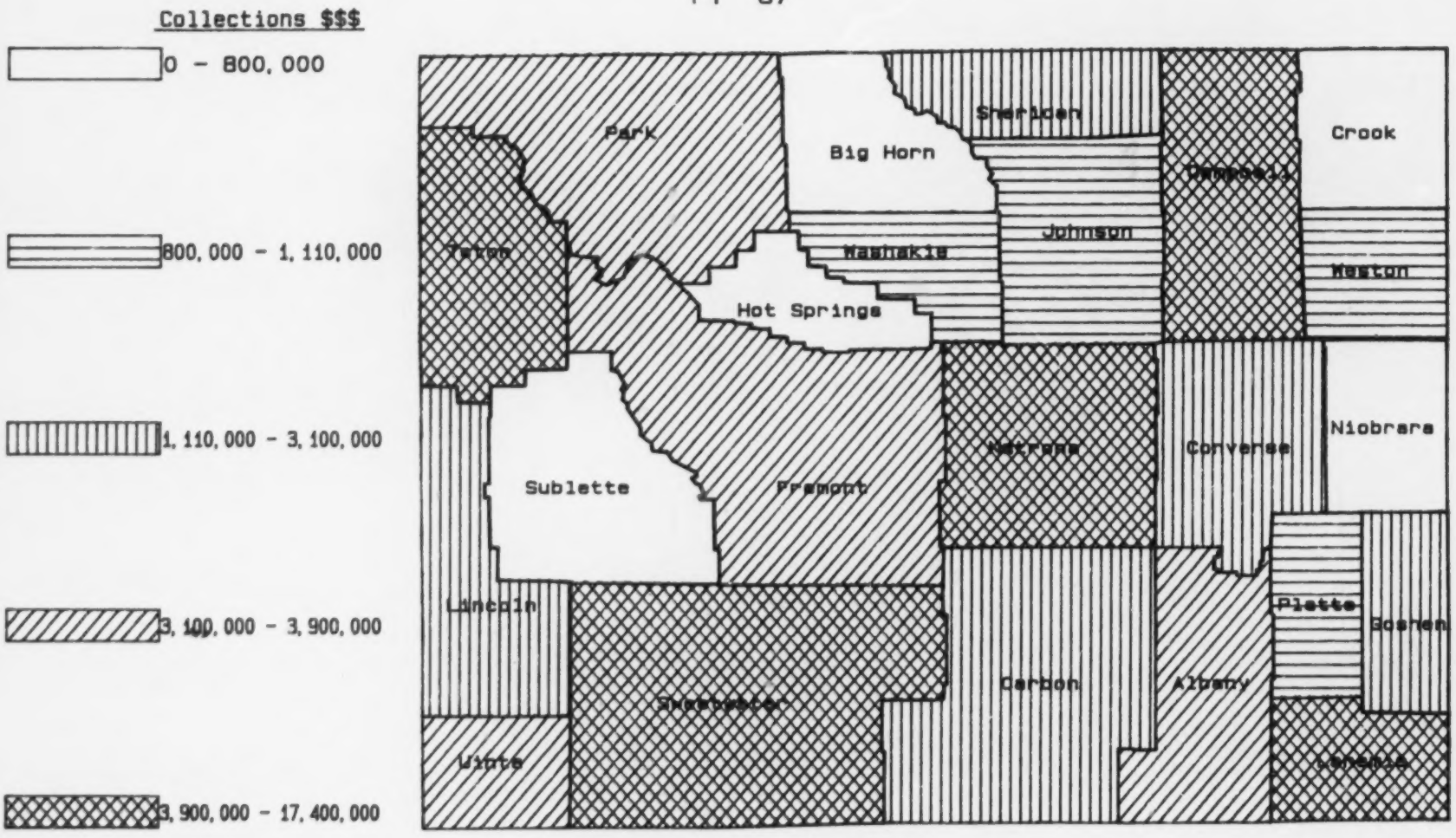
RETAIL TRADE

	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
ALBANY	$3,005,584	$3,010,658	$3,183,782	$3,018,089	$3,001,801	$3,846,001
BIG HORN	$973,644	$910,494	$886,800	$880,178	$866,663	$798,327
CAMPBELL	$6,992,288	$7,046,727	$6,939,568	$7,142,717	$6,714,681	$5,525,596
CARBON	$3,327,944	$2,929,351	$2,850,535	$2,711,649	$2,535,224	$2,350,497
CONVERSE	$2,045,879	$1,931,767	$1,930,160	$1,853,942	$1,674,881	$1,463,984
CROOK	$500,932	$541,495	$558,585	$583,684	$574,050	$535,528
FREMONT	$4,535,729	$4,293,048	$4,148,678	$4,075,598	$3,791,549	$3,572,770
GOSHEN	$1,385,784	$1,358,956	$1,489,114	$1,452,801	$1,337,750	$1,260,286
HOT SPRINGS	$730,345	$773,177	$790,951	$796,422	$739,543	$638,185
JOHNSON	$1,067,306	$1,101,174	$1,078,624	$1,078,613	$1,032,253	$927,647
LARAMIE	$10,450,324	$10,672,258	$11,497,677	$11,775,654	$13,159,034	$17,382,746
LINCOLN	$1,649,299	$1,544,067	$1,465,364	$1,602,565	$1,826,447	$1,416,875
NATRONA	$15,471,090	$14,230,156	$13,992,302	$13,980,690	$13,295,537	$12,102,446
NIOBRARA	$409,372	$381,582	$429,403	$385,168	$328,911	$312,102
PARK	$3,647,891	$3,726,765	$3,878,819	$3,922,367	$3,753,740	$3,280,989
PLATTE	$1,112,314	$935,580	$979,142	$945,824	$925,573	$826,461
SHERIDAN	$4,311,014	$4,349,815	$4,534,281	$4,525,127	$3,328,695	$3,014,154
SUBLETTE	$593,020	$537,453	$509,506	$580,820	$733,612	$575,351
SWEETWATER	$7,913,019	$7,278,891	$6,605,426	$6,929,200	$7,919,057	$7,074,883
TETON	$3,744,688	$3,809,217	$4,005,445	$4,038,618	$4,417,125	$6,383,957
UINTA	$3,600,043	$3,729,336	$3,507,736	$3,583,568	$3,435,879	$3,519,558
WASHAKIE	$1,458,515	$1,265,362	$1,294,859	$1,270,400	$1,227,542	$1,104,036
WESTON	$1,098,108	$1,062,380	$1,076,826	$1,032,719	$977,772	$862,967

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: RETAIL SECTOR

FY '87



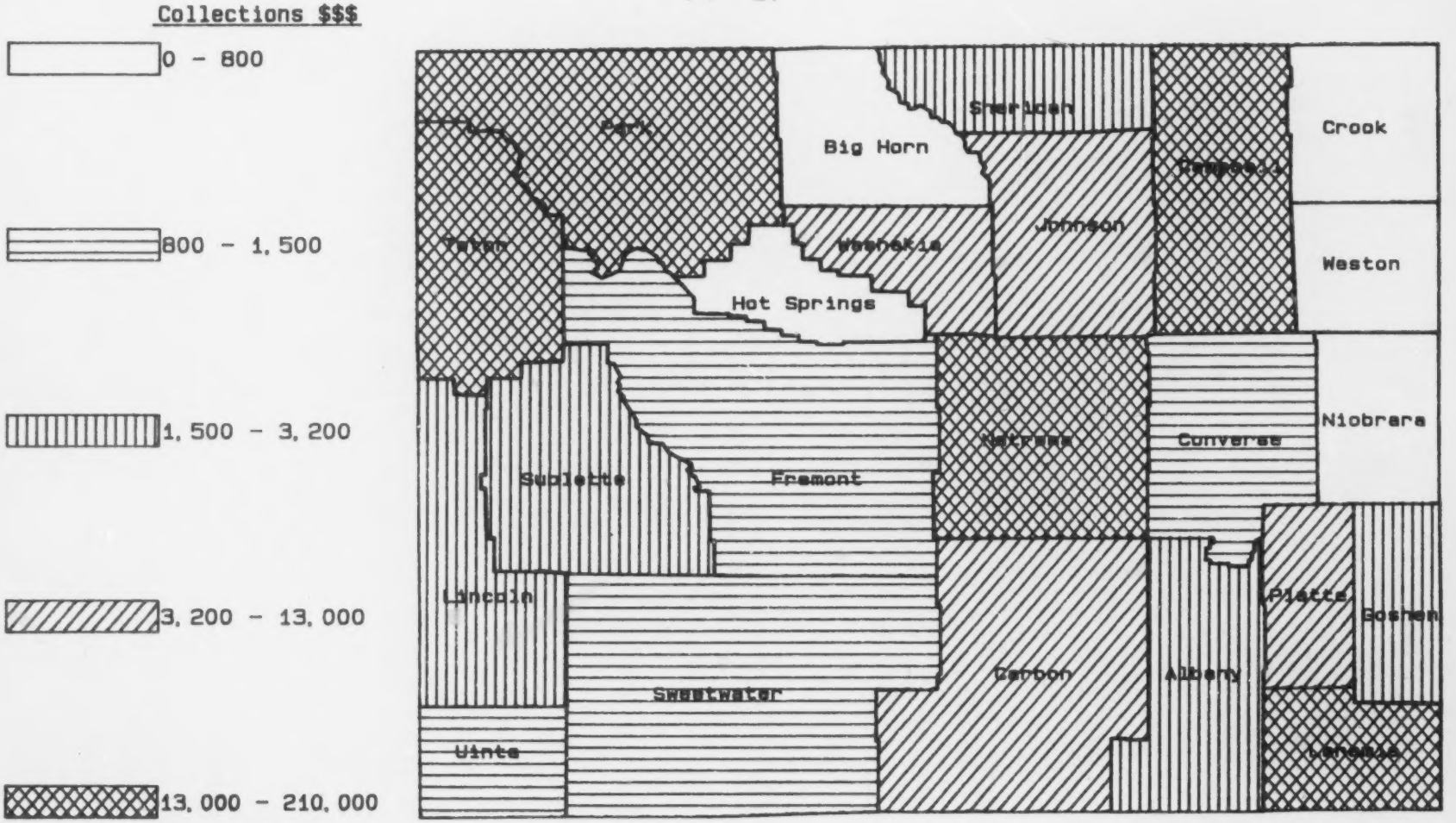
SALES TAX COLLECTIONS BY MAJOR SECTOR

	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
ALBANY	$1,150	$3,158	$534	$3,023	$75	$2,510
BIG HORN	$1,943	$1,447	$1,589	$1,757	$1,343	$299
CAMPBELL	$35,398	$34,283	$35,346	$34,263	$25,439	$18,900
CARBON	$21,796	$17,433	$19,416	$22,067	$14,289	$12,928
CONVERSE	$247	$857	$333	$843	$1,188	$1,450
CROOK	$3	$0	$0	$0	$0	$0
FREMONT	$359	$220	$1,334	$2,061	$5,340	$1,222
GOSHEN	$583	$1,186	$1,240	$22	$813	$1,841
HOT SPRINGS	$1,231	$1,287	$1,031	$1,135	$779	$783
JOHNSON	$8,350	$4,424	$4,013	$2,698	$3,570	$6,084
LARAMIE	$42,300	$9,388	$6,269	$50,295	$93,236	$89,760
LINCOLN	$1,912	$3,106	$2,440	$2,896	$2,521	$1,870
NATRONA	$107,260	$54,005	$72,880	$133,560	$92,234	$58,580
NIOBRARA	$1,518	$7	$3	$8	$105	$106
PARK	$30,174	$20,144	$32,797	$19,899	$19,470	$14,822
PLATTE	$9,028	$7,104	$12,594	$10,754	$6,658	$7,126
SHERIDAN	$4,877	$13,019	$11,150	$9,538	$7,891	$3,160
SUBLETTE	$1,570	$1,476	$1,639	$1,671	$2,857	$2,307
SWEETWATER	$57,579	$13,061	$4,892	$5,447	$705	$901
TETON	$39,679	$51,311	$76,728	$112,635	$159,773	$209,664
UINTA	$4,290	$3,649	$2,714	$2,387	$1,800	$1,432
WASHAKIE	$214	$9,145	$2,649	$154	$1,193	$6,250
WESTON	$8	$3	$1,717	$9,910	$27	$328

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: FINANCE SECTOR

FY '87



SERVICE

SALES TAX COLLECTIONS BY MAJOR SECTOR

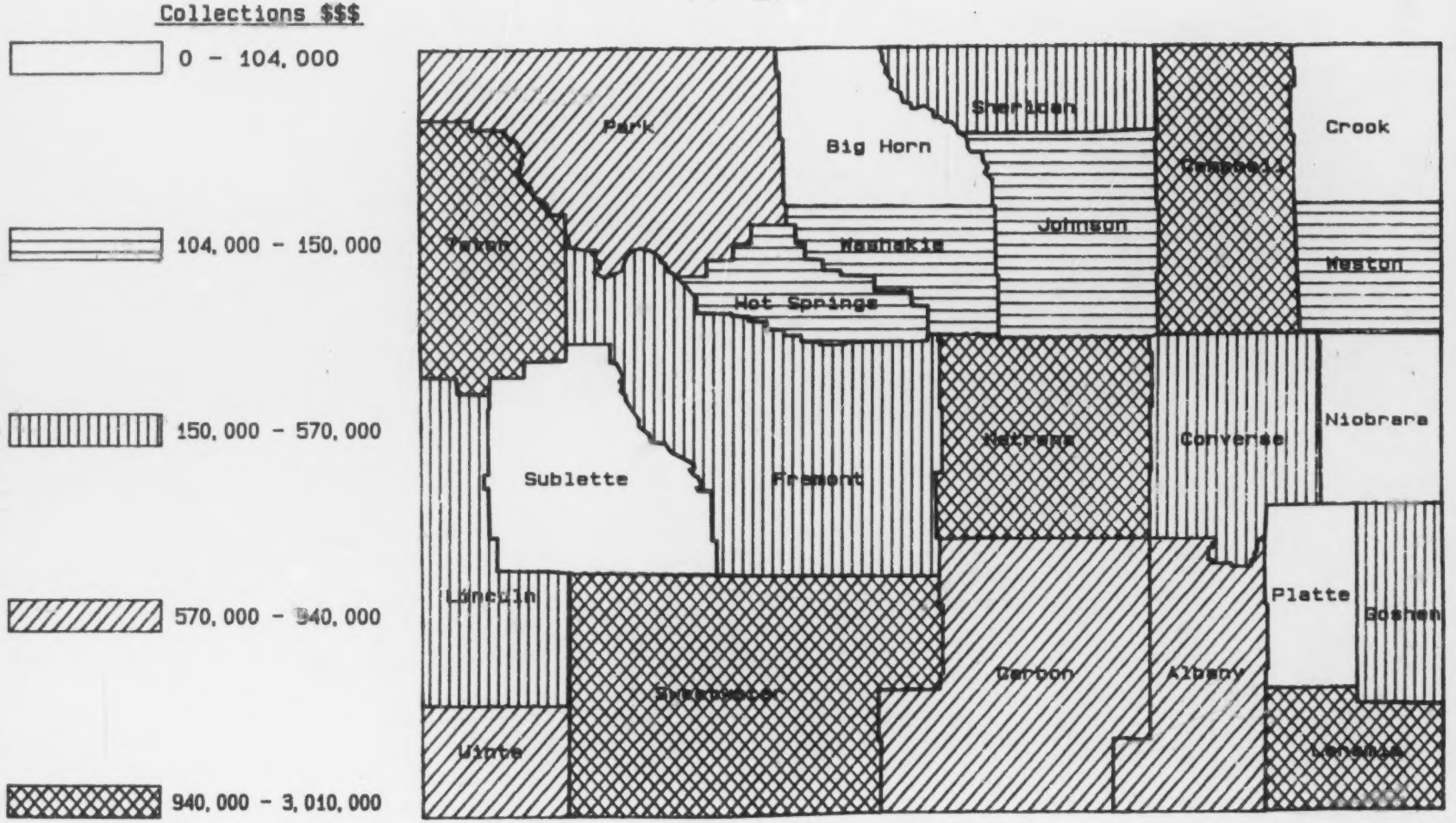
SERVICE

	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
ALBANY	$703,377	$721,993	$751,781	$734,311	$711,548	$935,391
BIG HORN	$109,952	$108,142	$98,068	$104,815	$83,779	$71,461
CAMPBELL	$2,737,576	$2,176,405	$1,797,267	$1,921,294	$1,972,223	$1,273,197
CARBON	$859,575	$726,239	$703,257	$760,368	$679,225	$633,344
CONVERSE	$544,845	$478,710	$512,465	$503,263	$399,476	$298,908
CROOK	$58,239	$55,661	$65,408	$82,120	$79,953	$79,380
FREMONT	$880,118	$689,976	$675,494	$703,456	$630,854	$569,926
GOSHEN	$151,174	$178,519	$177,865	$189,963	$218,099	$189,357
HOT SPRINGS	$201,580	$185,941	$172,824	$176,721	$200,076	$144,019
JOHNSON	$138,604	$143,425	$147,812	$171,780	$140,343	$137,741
LARAMIE	$1,829,668	$1,705,289	$1,799,886	$1,858,063	$1,961,169	$2,456,521
LINCOLN	$250,032	$255,102	$252,828	$283,405	$280,123	$205,571
NATRONA	$7,024,505	$5,183,337	$4,957,815	$5,041,959	$4,277,046	$3,008,878
NIOBRARA	$90,680	$83,166	$91,789	$84,053	$71,354	$51,435
PARK	$769,356	$705,436	$766,532	$781,753	$787,212	$675,649
PLATTE	$108,686	$108,854	$115,537	$120,709	$108,720	$103,135
SHERIDAN	$442,117	$448,709	$463,219	$475,749	$389,760	$444,712
SUBLETTE	$118,642	$115,016	$114,130	$146,032	$179,948	$100,183
SWEETWATER	$2,974,463	$2,046,169	$1,649,558	$1,660,041	$1,939,066	$1,443,624
TETON	$1,520,099	$1,351,093	$1,671,508	$1,761,477	$1,905,517	$2,582,045
UINTA	$1,839,574	$1,608,739	$1,373,057	$1,205,928	$1,004,069	$656,971
WASHAKIE	$282,103	$220,706	$235,321	$238,347	$219,662	$147,791
WESTON	$251,986	$205,628	$186,434	$182,629	$184,259	$144,275

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: SERVICES SECTOR

FY '87



SALES TAX COLLECTIONS BY MAJOR SECTOR

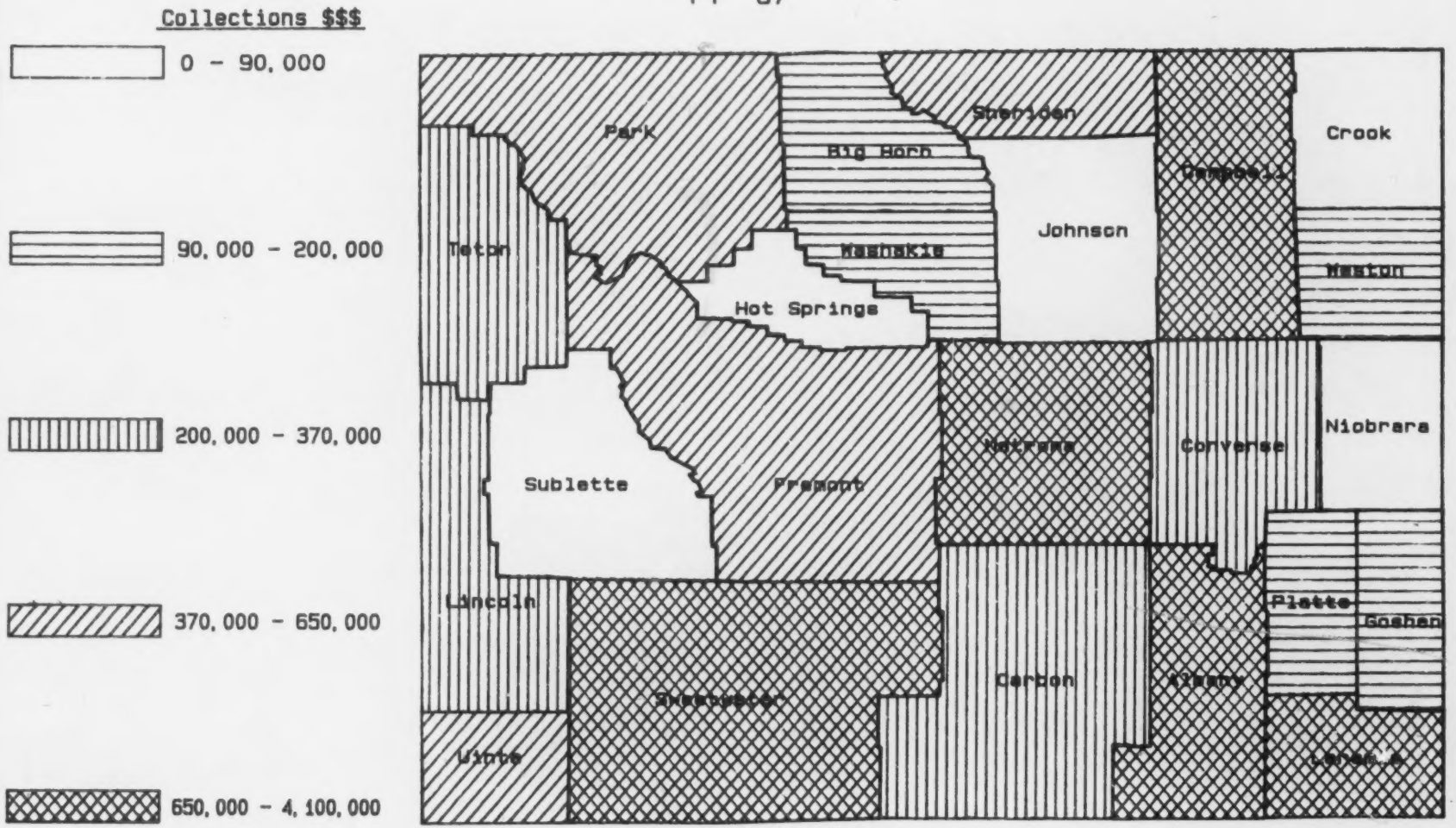
PUBLIC ADMINISTRATION

	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
ALBANY	$404,182	$498,221	$570,963	$541,217	$574,067	$743,790
BIG HORN	$198,538	$178,439	$196,605	$200,923	$185,417	$117,347
CAMPBELL	$1,267,920	$1,291,373	$1,356,605	$1,449,970	$1,483,850	$1,078,931
CARBON	$552,572	$439,562	$541,951	$529,712	$527,484	$361,181
CONVERSE	$492,029	$396,440	$449,616	$434,315	$375,644	$271,442
CROOK	$82,765	$85,775	$83,327	$79,212	$80,839	$35,609
FREMONT	$940,668	$868,419	$785,027	$896,909	$777,780	$643,864
GOSHEN	$199,191	$197,182	$232,603	$231,954	$237,591	$193,765
HOT SPRINGS	$144,680	$154,056	$147,193	$170,033	$130,220	$74,666
JOHNSON	$249,727	$232,379	$257,749	$273,893	$213,770	$90,000
LARAMIE	$1,427,681	$1,655,618	$2,029,533	$2,010,526	$2,483,635	$4,098,392
LINCOLN	$328,186	$254,601	$260,646	$319,981	$367,331	$339,607
NATRONA	$2,890,199	$2,151,464	$2,179,971	$2,161,008	$2,145,568	$2,246,300
NIOBRARA	$101,531	$86,905	$116,217	$95,907	$87,575	$65,395
PARK	$528,137	$505,084	$608,591	$643,220	$569,640	$523,732
PLATTE	$235,142	$233,553	$256,536	$242,614	$234,752	$186,211
SHERIDAN	$505,893	$595,247	$616,034	$748,926	$558,011	$585,147
SUBLETTE	$177,907	$140,462	$147,274	$163,912	$185,749	$68,211
SWEETWATER	$1,131,892	$876,230	$1,060,308	$1,354,076	$1,575,480	$1,502,738
TETON	$190,010	$230,323	$266,657	$260,012	$254,592	$350,961
UINTA	$447,343	$332,648	$392,560	$430,055	$411,038	$377,317
WASHAKIE	$252,639	$214,791	$229,529	$254,642	$239,621	$196,127
WESTON	$249,980	$213,297	$202,277	$200,876	$169,802	$159,399

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: PUB. ADM. SECTOR

FY '87



WYOMING SALES TAX COLLECTIONS WYOMING

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$63,859	$125,343	$149,910	$265,778	$344,335	$430,425
MINING	$4,739,434	$5,723,456	$8,082,029	$10,813,152	$14,625,646	$21,714,266
CONSTRUCTION	$2,277,436	$2,784,932	$3,572,446	$4,770,649	$6,034,141	$7,334,256
MANUFACTURING	$3,028,909	$2,537,244	$3,493,606	$4,585,209	$6,004,421	$8,401,466
TRANSPORTATION	$4,059,756	$5,251,885	$6,423,194	$8,531,916	$9,512,423	$11,678,915
WHOLESALE TRADE	$10,337,426	$12,582,185	$17,273,829	$22,731,248	$29,199,566	$35,840,312
RETAIL TRADE	$33,092,458	$38,726,761	$47,283,264	$58,286,353	$66,866,202	$76,869,812
FINANCE	$75,811	$100,529	$142,529	$249,733	$362,828	$622,770
SERVICE	$8,784,004	$10,354,365	$12,940,621	$16,666,001	$19,077,292	$23,800,946
PUBLIC ADM	$7,615,701	$9,069,058	$11,364,411	$11,100,999	$11,863,415	$12,579,463
TOTAL	$74,074,793	$87,255,757	$110,725,839	$138,001,037	$163,890,276	$199,272,639

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$522,746	$548,996	$504,891	$499,846	$473,983	$464,114
MINING	$26,405,781	$17,857,266	$14,837,597	$15,934,201	$12,214,039	$9,055,245
CONSTRUCTION	$8,139,050	$6,262,204	$5,729,757	$5,462,372	$7,448,844	$5,504,670
MANUFACTURING	$13,072,200	$9,196,168	$8,285,572	$9,943,774	$8,856,875	$6,029,050
TRANSPORTATION	$14,559,506	$17,215,775	$18,966,707	$19,860,336	$19,953,510	$19,574,266
WHOLESALE TRADE	$40,757,109	$25,741,020	$21,936,640	$23,232,966	$21,130,003	$14,956,667
RETAIL TRADE	$82,240,570	$79,308,940	$79,273,404	$79,779,486	$79,516,194	$80,842,901
FINANCE	$562,356	$407,132	$479,957	$698,459	$774,754	$829,084
SERVICE	$27,753,797	$22,897,341	$21,713,590	$22,072,156	$21,530,751	$18,914,457
PUBLIC ADM	$12,998,822	$11,832,077	$12,987,785	$13,693,907	$13,869,469	$14,310,132
TOTAL	$227,011,946	$191,266,926	$184,715,909	$191,177,520	$185,769,412	$170,540,831

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

ALBANY SALES TAX COLLECTIONS ALBANY

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$708	$2,140	$1,572	$6,118	$7,110	$4,555
MINING	$9,920	$17,284	$25,718	$23,725	$32,885	$30,471
CONSTRUCTION	$65,531	$63,476	$77,283	$103,692	$86,662	$111,406
MANUFACTURING	$128,206	$86,242	$96,543	$118,587	$156,943	$153,783
TRANSPORTATION	$178,177	$218,042	$221,464	$298,923	$287,270	$353,903
WHOLESALE TRADE	$60,730	$74,090	$91,632	$145,896	$270,604	$257,075
RETAIL TRADE	$1,647,345	$1,849,321	$2,192,238	$2,508,155	$2,677,019	$2,865,469
FINANCE	$1,245	($1,242)	$2,488	$1,224	$285	$759
SERVICE	$329,926	$388,334	$434,756	$498,870	$548,355	$609,255
PUBLIC ADM	$315,937	$386,720	$484,816	$492,268	$441,892	$438,359
TOTAL	$2,737,724	$3,084,406	$3,628,510	$4,197,458	$4,509,039	$4,825,046

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$6,380	$5,355	$5,594	$7,378	$4,340	$4,301
MINING	$22,044	$22,900	$26,339	$19,655	$16,014	$99
CONSTRUCTION	$335,209	$119,619	$153,688	$155,804	$130,095	$141,805
MANUFACTURING	$161,797	$114,071	$96,518	$125,401	$117,605	$164,891
TRANSPORTATION	$436,162	$528,007	$558,831	$544,798	$529,737	$752,837
WHOLESALE TRADE	$283,914	$307,434	$387,556	$454,280	$473,565	$525,818
RETAIL TRADE	$3,005,584	$3,010,658	$3,183,782	$3,018,089	$3,001,801	$3,846,001
FINANCE	$1,150	$3,158	$534	$3,023	$75	$2,510
SERVICE	$703,377	$721,993	$751,781	$734,311	$711,548	$935,391
PUBLIC ADM	$404,182	$498,221	$570,963	$541,217	$574,067	$743,790
TOTAL	$5,359,815	$5,331,432	$5,735,598	$5,603,971	$5,558,863	$7,117,165

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

BIG HORN SALES TAX COLLECTIONS BIG HORN

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$1,238	$2,984	$8,983	$15,073	$17,052	$20,828
MINING	$18,808	$25,685	$42,211	$55,714	$82,859	$59,688
CONSTRUCTION	$14,604	$19,247	$15,076	$21,478	$25,410	$26,987
MANUFACTURING	$30,394	$30,042	$36,154	$40,441	$48,506	$67,216
TRANSPORTATION	$159,469	$202,858	$213,803	$271,463	$305,726	$370,253
WHOLESALE TRADE	$29,627	$36,698	$42,493	$69,617	$84,100	$79,665
RETAIL TRADE	$592,496	$607,359	$658,051	$759,897	$828,760	$946,238
FINANCE	$442	$386	$414	$889	$1,548	$1,850
SERVICE	$63,449	$73,855	$79,204	$93,204	$82,531	$87,016
PUBLIC ADM	$153,605	$160,145	$176,167	$213,561	$179,796	$177,484
TOTAL	$1,064,130	$1,159,259	$1,272,555	$1,541,337	$1,656,304	$1,837,238

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$26,469	$17,648	$17,716	$17,186	$2,468	$15,980
MINING	$81,559	$49,257	$35,537	$17,493	$15,837	$3,863
CONSTRUCTION	$41,745	$50,882	$32,431	$36,382	$36,712	$33,776
MANUFACTURING	$92,782	$61,677	$50,072	$50,021	$45,907	$27,355
TRANSPORTATION	$494,205	$516,456	$584,252	$636,116	$605,776	$562,877
WHOLESALE TRADE	$68,001	$42,623	$40,179	$42,057	$43,034	$31,232
RETAIL TRADE	$973,644	$910,494	$886,800	$880,178	$866,663	$798,327
FINANCE	$1,943	$1,447	$1,589	$1,757	$1,343	$299
SERVICE	$109,952	$108,142	$98,068	$104,815	$83,779	$71,461
PUBLIC ADM	$198,538	$178,439	$196,605	$200,923	$185,417	$117,347
TOTAL	$2,088,852	$1,937,078	$1,943,263	$1,986,941	$1,886,947	$1,662,532

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$2,946	$6,957	$10,768	$21,976	$20,682	$27,123
MINING	$588,490	$809,650	$1,237,942	$1,289,684	$1,907,152	$3,046,737
CONSTRUCTION	$127,491	$201,270	$325,246	$388,239	$493,104	$552,899
MANUFACTURING	$85,302	$211,963	$236,923	$212,800	$356,665	$506,535
TRANSPORTATION	$223,401	$295,311	$438,983	$597,955	$761,616	$828,985
WHOLESALE TRADE	$852,038	$1,064,594	$1,758,082	$1,719,000	$2,101,292	$3,358,237
RETAIL TRADE	$1,498,484	$2,209,980	$3,187,387	$3,680,822	$4,351,891	$5,777,346
FINANCE	$13,394	$34,010	$41,558	$29,146	$32,684	$79,493
SERVICE	$659,704	$757,999	$1,076,505	$1,305,840	$1,497,607	$2,093,757
PUBLIC ADM	$530,821	$675,085	$949,885	$893,915	$892,624	$1,209,288
TOTAL	$4,582,072	$6,266,819	$9,263,278	$10,139,378	$12,415,329	$17,480,418

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$28,822	$26,218	$26,616	$29,596	$35,802	$22,583
MINING	$4,020,801	$3,081,570	$2,984,609	$3,276,433	$3,198,518	$1,954,296
CONSTRUCTION	$645,314	$640,574	$417,248	$519,089	$356,511	$309,958
MANUFACTURING	$718,936	$618,040	$541,823	$666,356	$608,661	$447,437
TRANSPORTATION	$873,468	$1,168,307	$1,492,540	$1,450,908	$1,444,669	$1,134,502
WHOLESALE TRADE	$3,727,257	$2,460,041	$2,466,131	$2,829,037	$2,297,466	$1,266,692
RETAIL TRADE	$6,992,288	$7,046,727	$6,939,568	$7,142,717	$6,714,681	$5,525,596
FINANCE	$35,398	$34,283	$35,346	$34,263	$25,439	$18,900
SERVICE	$2,737,576	$2,176,405	$1,797,267	$1,921,294	$1,972,223	$1,273,197
PUBLIC ADM	$1,267,920	$1,291,373	$1,356,605	$1,449,970	$1,483,850	$1,078,931
TOTAL	$21,047,796	$18,543,547	$18,057,766	$19,319,777	$18,137,836	$13,032,107

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

CARBON

SALES TAX COLLECTIONS

CARBON

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$356	$2,304	$4,089	$5,194	$5,384	$7,346
MINING	$229,409	$363,651	$295,407	$675,825	$681,370	$988,010
CONSTRUCTION	$32,431	$34,334	$78,251	$108,728	$149,436	$154,212
MANUFACTURING	$39,878	$65,874	$97,718	$152,982	$177,532	$246,125
TRANSPORTATION	$211,596	$291,160	$390,583	$608,374	$735,527	$851,318
WHOLESALE TRADE	$281,551	$235,971	$326,496	$642,723	$974,080	$1,134,682
RETAIL TRADE	$1,167,036	$1,402,018	$1,914,941	$2,688,590	$3,151,062	$3,403,445
FINANCE	$661	$3,087	$6,012	$28,082	$29,443	$31,826
SERVICE	$356,743	$388,106	$511,412	$693,410	$764,166	$865,503
PUBLIC ADM	$382,101	$448,881	$573,434	$703,286	$746,093	$619,008
TOTAL	$2,701,763	$3,235,386	$4,198,342	$6,307,194	$7,414,108	$8,201,490

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$10,691	$11,687	$8,114	$6,436	$7,684	$9,048
MINING	$867,256	$706,990	$229,861	$182,488	$153,995	$93,982
CONSTRUCTION	$144,634	$141,536	$168,885	$151,889	$98,971	$120,467
MANUFACTURING	$205,703	$123,763	$94,175	$96,513	$125,341	$105,654
TRANSPORTATION	$1,022,586	$1,136,466	$1,171,394	$1,089,303	$1,044,205	$954,580
WHOLESALE TRADE	$1,334,284	$982,375	$895,526	$758,281	$1,676,394	$822,024
RETAIL TRADE	$3,327,944	$2,929,351	$2,850,535	$2,711,649	$2,535,224	$2,350,497
FINANCE	$21,796	$17,433	$19,416	$22,067	$14,289	$12,928
SERVICE	$859,575	$726,239	$703,257	$760,368	$679,225	$633,344
PUBLIC ADM	$552,572	$439,562	$541,951	$529,712	$527,484	$361,181
TOTAL	$8,347,089	$7,215,417	$6,683,130	$6,308,720	$6,862,827	$5,463,717

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

CONVERSE

SALES TAX COLLECTIONS

CONVERSE

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$3,280	$6,925	$4,640	$7,811	$7,932	$5,874
MINING	$33,678	$62,474	$53,682	$79,013	$255,890	$303,061
CONSTRUCTION	$65,424	$100,422	$116,831	$112,522	$156,904	$182,426
MANUFACTURING	$9,355	$19,632	$37,824	$41,692	$54,319	$39,485
TRANSPORTATION	$105,890	$191,981	$221,851	$256,167	$260,034	$345,321
WHOLESALE TRADE	$85,865	$94,265	$137,190	$222,433	$304,369	$328,276
RETAIL TRADE	$710,923	$1,029,972	$1,333,091	$1,675,372	$1,901,023	$2,069,987
FINANCE	$554	$698	$1,039	$761	$1,971	$1,436
SERVICE	$120,713	$187,255	$247,158	$298,141	$345,665	$423,279
PUBLIC ADM	$262,547	$304,035	$416,148	$41,030	$422,604	$468,837
TOTAL	$1,398,229	$1,997,659	$2,569,454	$2,734,942	$3,710,726	$4,167,995

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$5,877	$10,185	$12,840	$14,313	$11,612	$9,821
MINING	$483,047	$199,823	$169,865	$155,250	$110,048	$105,832
CONSTRUCTION	$142,809	$90,417	$84,072	$76,902	$119,822	$52,980
MANUFACTURING	$92,048	$82,918	$92,847	$95,992	$80,864	$101,682
TRANSPORTATION	$391,263	$471,609	$505,672	$539,298	$460,116	$365,853
WHOLESALE TRADE	$445,052	$218,252	$269,566	$256,882	$264,775	$133,659
RETAIL TRADE	$2,045,879	$1,931,767	$1,930,160	$1,853,942	$1,674,881	$1,463,984
FINANCE	$247	$857	$333	$843	$1,188	$1,450
SERVICE	$544,845	$478,710	$512,465	$503,263	$399,476	$298,908
PUBLIC ADM	$492,029	$396,440	$449,616	$434,315	$375,644	$271,442
TOTAL	$4,643,109	$3,880,991	$4,027,450	$3,931,012	$3,498,441	$2,805,624

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

CROOK SALES TAX COLLECTIONS CROOK

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$2	$658	$1,770	$2,106	$4,277	$5,080
MINING	$17,952	$21,572	$49,213	$137,113	$179,803	$239,614
CONSTRUCTION	$11,788	$15,848	$15,473	$34,675	$51,217	$66,886
MANUFACTURING	$18,179	$21,858	$34,567	$44,661	$65,021	$82,610
TRANSPORTATION	$43,498	$53,135	$74,832	$108,811	$153,211	$199,237
WHOLESALE TRADE	$26,816	$13,779	$14,964	$13,692	$31,226	$53,295
RETAIL TRADE	$248,101	$271,405	$294,849	$388,507	$451,755	$455,129
FINANCE	$225	$151	$73	$135	$6	$5
SERVICE	$30,547	$32,079	$38,577	$44,546	$51,019	$57,227
PUBLIC ADM	$62,287	$72,108	$99,397	$94,662	$92,268	$80,067
TOTAL	$459,395	$502,592	$623,714	$868,907	$1,079,803	$1,239,161

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$4,867	$3,675	$2,114	$2,220	$1,917	$1,933
MINING	$700,347	$198,451	$240,340	$238,861	$92,396	$17,922
CONSTRUCTION	$115,266	$93,570	$78,046	$80,048	$82,289	$78,905
MANUFACTURING	$103,735	$80,562	$62,362	$58,437	$58,177	$32,509
TRANSPORTATION	$235,603	$230,087	$296,645	$287,213	$369,412	$266,276
WHOLESALE TRADE	$77,323	$51,540	$45,172	$51,278	$53,011	$28,374
RETAIL TRADE	$500,932	$541,495	$558,585	$583,684	$574,050	$535,528
FINANCE	$3	$0	$0	$0	$0	$0
SERVICE	$58,239	$55,661	$65,408	$82,120	$79,953	$79,380
PUBLIC ADM	$82,765	$85,775	$83,327	$79,212	$80,839	$35,609
TOTAL	$1,879,085	$1,340,828	$1,432,013	$1,463,085	$1,392,056	$1,076,448

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

FREMONT — SALES TAX COLLECTIONS — FREMONT

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$2,783	$2,456	$6,992	$8,994	$7,064	$13,597
MINING	$165,169	$273,565	$460,164	$735,098	$934,399	$1,380,762
CONSTRUCTION	$111,513	$147,614	$187,902	$229,675	$256,628	$323,482
MANUFACTURING	$141,411	$171,898	$169,412	$220,699	$352,035	$333,117
TRANSPORTATION	$279,516	$349,689	$465,235	$648,512	$738,807	$833,564
WHOLESALE TRADE	$197,427	$217,314	$252,412	$419,618	$648,438	$747,001
RETAIL TRADE	$2,165,072	$2,545,092	$3,077,222	$3,716,934	$4,235,570	$4,597,937
FINANCE	$1,292	($178)	$643	$149	$126	$229
SERVICE	$270,472	$316,441	$361,078	$467,589	$582,163	$674,458
PUBLIC ADM	$565,276	$740,032	$940,444	$1,005,235	$999,035	$944,980
TOTAL	$3,899,932	$4,763,924	$5,921,504	$7,452,502	$8,754,272	$9,849,142

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$18,382	$15,053	$17,175	$15,200	$15,012	$10,571
MINING	$1,540,758	$855,169	$122,909	$463,539	$299,607	$139,364
CONSTRUCTION	$355,063	$273,746	$275,122	$230,726	$214,355	$138,667
MANUFACTURING	$323,914	$254,021	$374,950	$338,056	$182,767	$211,941
TRANSPORTATION	$979,458	$1,124,653	$1,165,191	$1,079,495	$1,057,047	$906,638
WHOLESALE TRADE	$933,137	$587,972	$537,034	$499,368	$464,669	$353,585
RETAIL TRADE	$4,535,729	$4,293,048	$4,148,678	$4,075,598	$3,791,549	$3,572,770
FINANCE	$359	$220	$1,334	$2,061	$5,340	$1,222
SERVICE	$880,118	$689,976	$675,494	$703,456	$630,854	$569,926
PUBLIC ADM	$940,668	$868,419	$785,027	$896,909	$777,780	$643,864
TOTAL	$10,507,600	$8,962,289	$8,102,924	$8,304,420	$7,438,995	$6,548,563

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

GOSHEN

SALES TAX COLLECTIONS

GOSHEN

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$4,246	$5,100	$5,622	$12,195	$6,137	$6,829
MINING	$858	$839	$489	$292	$331	$351
CONSTRUCTION	$34,523	$34,612	$32,444	$34,043	$56,937	$68,075
MANUFACTURING	$16,341	$14,177	$16,062	$17,708	$20,884	$41,175
TRANSPORTATION	$62,656	$74,560	$88,465	$98,810	$107,186	$115,985
WHOLESALE TRADE	$29,506	$29,351	$35,328	$58,926	$59,767	$65,519
RETAIL TRADE	$942,063	$960,676	$1,023,055	$1,226,449	$1,308,597	$1,454,389
FINANCE	$65	$44	$2,552	$2,526	$30	$234
SERVICE	$88,899	$95,586	$105,114	$120.667	$133,683	$137,312
PUBLIC ADM	$191,610	$182,141	$223,899	$[illegible]665	$222,798	$212,448
TOTAL	$1,370,768	$1,397,086	$1,533,031	$1,797,282	$1,916,361	$2,102,331

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$5,507	$13,014	$9,289	$14,386	$13,326	$12,296
MINING	$279	$1,387	$537	$1,817	$1,730	$2,817
CONSTRUCTION	$44,549	$40,008	$72,580	$58,550	$62,204	$41,582
MANUFACTURING	$61,298	$65,084	$56,173	$58,991	$41,941	$60,415
TRANSPORTATION	$132,607	$145,009	$154,718	$163,555	$166,350	$157,753
WHOLESALE TRADE	$61,159	$62,323	$81,173	$82,573	$86,995	$84,143
RETAIL TRADE	$1,385,784	$1,358,956	$1,489,114	$1,452,801	$1,337,750	$1,260,286
FINANCE	$583	$1,186	$1,240	$22	$813	$1,841
SERVICE	$151,174	$178,519	$177,865	$189,963	$218,099	$189,357
PUBLIC ADM	$199,191	$197,182	$232,603	$231,954	$237,591	$193,765
TOTAL	$2,042,144	$2,062,680	$2,275,304	$2,254,624	$2,166,814	$2,004,269

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

HOT SPRINGS SALES TAX COLLECTIONS HOT SPRINGS

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$109	$39	$0	$0	$0	$0
MINING	$69,559	$66,058	$69,410	$95,482	$129,508	$192,247
CONSTRUCTION	$23,224	$29,207	$27,449	$38,184	$51,542	$54,506
MANUFACTURING	$5,251	$5,850	$3,615	$4,361	$34,739	$70,759
TRANSPORTATION	$140,127	$191,504	$183,201	$214,274	$235,789	$276,087
WHOLESALE TRADE	$85,079	$93,078	$172,576	$433,635	$491,706	$594,760
RETAIL TRADE	$302,138	$365,379	$483,121	$570,612	$655,183	$747,917
FINANCE	$882	$972	$1,552	$1,850	$1,525	$1,588
SERVICE	$62,486	$82,474	$108,751	$141,848	$135,989	$182,596
PUBLIC ADM	$108,148	$137,444	$135,111	$166,086	$136,857	$136,338
TOTAL	$797,005	$972,002	$1,184,784	$1,666,332	$1,872,851	$2,256,801

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$60	$14	$2,126	$1,673	$1,221	$1,198
MINING	$215,382	$233,521	$297,136	$273,482	$277,262	$138,260
CONSTRUCTION	$64,356	$59,719	$76,631	$58,058	$48,754	$29,774
MANUFACTURING	$72,217	$44,910	$92,770	$73,333	$86,432	$63,390
TRANSPORTATION	$345,353	$403,141	$464,870	$474,072	$465,550	$437,579
WHOLESALE TRADE	$571,218	$565,856	$513,801	$455,789	$570,176	$253,672
RETAIL TRADE	$730,345	$773,177	$790,951	$796,422	$739,543	$638,185
FINANCE	$1,231	$1,287	$1,031	$1,135	$779	$783
SERVICE	$201,580	$185,941	$172,824	$176,721	$200,076	$144,019
PUBLIC ADM	$144,680	$154,056	$147,193	$170,033	$130,220	$74,666
TOTAL	$2,346,435	$2,421,633	$2,559,250	$2,480,729	$2,520,024	$1,781,540

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

JOHNSON

SALES TAX COLLECTIONS

JOHNSON

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$52	$649	$801	$1,573	$1,386	$4,000
MINING	$55,728	$43,424	$58,367	$82,124	$246,738	$223,702
CONSTRUCTION	$78,740	$32,779	$33,343	$44,240	$42,450	$53,523
MANUFACTURING	$81,787	$62,070	$33,596	$35,546	$42,146	$44,446
TRANSPORTATION	$47,197	$54,301	$64,835	$91,631	$101,699	$124,125
WHOLESALE TRADE	$15,543	$17,805	$5,922	$8,917	$12,560	$24,402
RETAIL TRADE	$400,181	$421,654	$538,799	$617,666	$804,464	$977,174
FINANCE	$439	$436	$2,502	$6,745	$5,411	$4,298
SERVICE	$90,656	$92,699	$66,200	$78,442	$94,285	$120,434
PUBLIC ADM	$158,698	$161,760	$212,431	$233,800	$196,658	$209,364
TOTAL	$929,032	$887,576	$1,016,795	$1,200,685	$1,547,814	$1,785,480

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$3,868	$8,072	$3,799	$3,161	$3,183	$3,428
MINING	$208,445	$203,407	$177,958	$126,089	$121,361	$74,271
CONSTRUCTION	$45,410	$34,822	$46,236	$38,556	$33,241	$17,013
MANUFACTURING	$65,952	$83,725	$91,538	$96,241	$73,513	$55,918
TRANSPORTATION	$377,385	$274,495	$280,044	$277,374	$271,763	$250,926
WHOLESALE TRADE	$20,351	$19,811	$36,205	$27,065	$12,373	$20,926
RETAIL TRADE	$1,067,306	$1,101,174	$1,078,624	$1,078,613	$1,032,253	$927,647
FINANCE	$8,350	$4,424	$4,013	$2,698	$3,570	$6,084
SERVICE	$138,604	$143,425	$147,812	$171,780	$140,343	$137,741
PUBLIC ADM	$249,727	$232,379	$257,749	$273,893	$213,770	$90,000
TOTAL	$2,185,409	$2,105,748	$2,123,993	$2,095,482	$1,905,383	$1,583,967

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$5,284	$10,335	$9,898	$15,405	$13,004	$8,947
MINING	$4,426	$12,630	$84,196	$68,043	$93,535	$76,292
CONSTRUCTION	$277,012	$344,796	$480,755	$623,217	$713,360	$750,860
MANUFACTURING	$82,186	$107,345	$167,465	$200,775	$203,480	$249,153
TRANSPORTATION	$435,522	$510,829	$658,653	$881,876	$948,395	$1,127,224
WHOLESALE TRADE	$480,671	$492,335	$651,548	$848,943	$862,260	$929,972
RETAIL TRADE	$4,313,360	$4,721,335	$6,076,416	$8,023,399	$9,212,950	$9,851,307
FINANCE	$7,667	$14,393	$9,724	$15,008	$11,155	$102,115
SERVICE	$745,981	$822,278	$1,047,936	$1,312,911	$1,520,655	$1,704,614
PUBLIC ADM	$978,098	$1,119,798	$1,343,169	$1,557,332	$1,353,094	$1,499,969
TOTAL	$7,330,207	$8,156,074	$10,529,759	$13,546,908	$14,931,888	$16,300,471

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$13,560	$16,247	$10,383	$24,895	$22,547	$28,328
MINING	$57,554	$4,526	$45,824	$19,215	$7,745	$4,020
CONSTRUCTION	$633,762	$510,979	$475,303	$319,271	$406,644	$526,565
MANUFACTURING	$336,340	$327,028	$357,255	$419,628	$487,321	$548,377
TRANSPORTATION	$1,211,784	$1,739,749	$1,786,544	$2,049,429	$1,936,351	$2,807,136
WHOLESALE TRADE	$1,117,603	$961,432	$1,087,784	$1,596,076	$1,277,942	$1,841,750
RETAIL TRADE	$10,450,324	$10,672,258	$11,497,677	$11,775,654	$13,159,034	$17,382,746
FINANCE	$42,300	$9,388	$6,269	$50,295	$93,236	$89,760
SERVICE	$1,829,668	$1,705,289	$1,799,886	$1,858,063	$1,961,169	$2,456,521
PUBLIC ADM	$1,427,681	$1,655,618	$2,029,533	$2,010,526	$2,483,635	$4,098,392
TOTAL	$17,120,591	$17,602,531	$19,096,475	$20,123,067	$21,835,646	$29,783,618

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

LINCOLN SALES TAX COLLECTIONS LINCOLN

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$737	$1,538	$2,362	$2,853	$6,410	$8,171
MINING	$9,533	$51,483	$22,051	$36,258	$79,664	$330,183
CONSTRUCTION	$11,119	$18,751	$46,129	$62,148	$92,468	$80,259
MANUFACTURING	$49,558	$60,113	$68,119	$100,967	$124,017	$207,298
TRANSPORTATION	$97,983	$122,046	$159,152	$185,900	$227,654	$304,926
WHOLESALE TRADE	$22,999	$32,285	$40,436	$65,605	$163,339	$255,408
RETAIL TRADE	$504,437	$603,024	$667,836	$775,614	$965,941	$1,347,876
FINANCE	$1,999	$3,026	$7,348	$4,015	$11,471	$15,452
SERVICE	$67,044	$92,801	$89,491	$105,108	$133,864	$231,693
PUBLIC ADM	$152,814	$191,425	$224,608	$238,295	$240,911	$279,916
TOTAL	$918,224	$1,176,492	$1,327,533	$1,576,765	$2,045,752	$3,061,198

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$8,189	$9,539	$10,926	$12,182	$10,725	$12,781
MINING	$398,043	$230,264	$214,327	$523,315	($536,749)	$14,894
CONSTRUCTION	$412,439	$155,622	$138,210	$472,567	$1,510,554	$701,567
MANUFACTURING	$272,619	$211,498	$185,981	$304,572	$560,778	$181,625
TRANSPORTATION	$299,239	$380,826	$384,417	$415,589	$443,906	$441,241
WHOLESALE TRADE	$238,927	$161,090	$175,812	$276,623	$315,545	$293,057
RETAIL TRADE	$1,649,299	$1,544,087	$1,465,364	$1,602,565	$1,826,447	$1,416,875
FINANCE	$1,912	$3,106	$2,440	$2,896	$2,521	$1,870
SERVICE	$250,032	$255,102	$252,828	$283,405	$280,123	$205,571
PUBLIC ADM	$328,186	$254,601	$260,646	$319,981	$367,331	$339,607
TOTAL	$3,858,899	$3,205,749	$3,090,964	$4,213,709	$4,781,193	$3,609,105

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$19,388	$22,269	$21,686	$40,090	$62,685	$173,007
MINING	$1,556,916	$1,706,152	$2,289,302	$2,658,588	$3,776,281	$5,563,082
CONSTRUCTION	$547,388	$684,985	$874,021	$1,324,102	$1,768,053	$1,765,937
MANUFACTURING	$576,812	$557,787	$743,937	$1,113,297	$1,823,963	$2,570,656
TRANSPORTATION	$845,856	$1,114,751	$1,324,230	$1,693,323	$1,806,645	$2,267,585
WHOLESALE TRADE	$4,289,542	$5,151,999	$7,524,282	$8,531,294	$11,216,503	$12,907,173
RETAIL TRADE	$7,044,454	$8,300,357	$9,975,962	$12,278,167	$13,792,008	$14,675,488
FINANCE	$9,797	$3,009	$8,864	$26,018	$64,286	$75,265
SERVICE	$2,137,357	$2,518,174	$3,375,407	$4,327,257	$5,072,633	$6,424,313
PUBLIC ADM	$1,525,416	$1,904,769	$2,428,112	$2,690,052	$2,537,056	$2,640,583
TOTAL	$18,552,927	$21,964,252	$28,565,802	$34,682,188	$41,920,126	$49,063,103

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$199,415	$194,826	$154,797	$150,820	$148,969	$136,799
MINING	$6,606,060	$4,057,231	$3,105,033	$3,177,893	$2,342,558	$1,026,619
CONSTRUCTION	$2,096,449	$1,468,756	$1,803,261	$1,040,800	$1,078,612	$690,566
MANUFACTURING	$3,710,263	$2,865,357	$2,227,681	$2,566,369	$2,288,672	$1,429,459
TRANSPORTATION	$2,726,187	$3,021,565	$3,083,253	$2,977,560	$2,966,686	$2,780,882
WHOLESALE TRADE	$14,666,935	$7,438,817	$6,145,881	$6,234,433	$4,870,507	$3,342,815
RETAIL TRADE	$15,471,090	$14,230,156	$13,992,302	$13,980,690	$13,295,537	$12,102,446
FINANCE	$107,260	$54,005	$72,880	$133,560	$92,234	$58,580
SERVICE	$7,024,505	$5,183,337	$4,957,815	$5,041,959	$4,277,046	$3,008,878
PUBLIC ADM	$2,890,199	$2,151,464	$2,179,971	$2,161,008	$2,145,568	$2,246,300
TOTAL	$55,498,373	$40,665,528	$37,722,896	$37,465,106	$33,506,550	$26,823,359

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

NIOBRARA

SALES TAX COLLECTIONS

NIOBRARA

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$0	$188	$559	$603	$1,285	$1,079
MINING	$957	$1,392	$1,833	$3,387	$5,926	$24,967
CONSTRUCTION	$15,599	$17,334	$20,461	$16,566	$24,227	$20,894
MANUFACTURING	$6,004	$5,575	$3,223	$3,518	$7,702	$9,446
TRANSPORTATION	$22,978	$32,816	$47,827	$59,849	$64,266	$84,856
WHOLESALE TRADE	$5,039	$4,654	$24,248	$6,900	$17,403	$21,265
RETAIL TRADE	$192,999	$230,758	$257,673	$295,109	$333,908	$378,289
FINANCE	$85	$82	$42	$24	$40	$19
SERVICE	$34,318	$38,111	$54,902	$70,121	$100,445	$93,125
PUBLIC ADM	$52,505	$60,797	$75,116	$94,063	$91,447	$96,824
TOTAL	$330,486	$391,707	$485,884	$550,141	$646,659	$730,781

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$1,911	$1,621	$2,555	$3,619	$4,019	$2,249
MINING	$3,817	$8,273	$4,632	$4,768	$6,518	$1,687
CONSTRUCTION	$18,983	$21,185	$23,489	$30,247	$24,772	$38,243
MANUFACTURING	$10,557	$20,576	$23,611	$10,531	$84,022	$10,267
TRANSPORTATION	$118,100	$122,636	$118,953	$100,665	$100,794	$82,088
WHOLESALE TRADE	$21,885	$18,577	$23,148	$22,238	$14,960	$12,832
RETAIL TRADE	$409,372	$381,582	$429,403	$385,168	$328,911	$312,102
FINANCE	$1,518	$7	$3	$8	$105	$106
SERVICE	$90,680	$83,166	$91,789	$84,053	$71,354	$51,435
PUBLIC ADM	$101,531	$86,905	$116,217	$95,907	$87,575	$65,395
TOTAL	$778,366	$744,539	$833,814	$737,214	$723,041	$576,404

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

PARK

SALES TAX COLLECTIONS

PARK

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$3,709	$5,076	$5,550	$5,053	$7,020	$7,183
MINING	$139,539	$163,028	$236,207	$283,264	$362,740	$542,520
CONSTRUCTION	$123,677	$147,937	$195,909	$213,877	$235,994	$280,956
MANUFACTURING	$124,434	$107,642	$157,692	$202,293	$166,281	$300,388
TRANSPORTATION	$196,839	$241,646	$294,502	$391,726	$419,268	$530,120
WHOLESALE TRADE	$240,356	$299,392	$307,984	$434,545	$557,836	$881,471
RETAIL TRADE	$1,576,921	$1,728,126	$1,895,573	$2,187,438	$2,474,212	$3,285,730
FINANCE	$3,673	$6,787	$6,873	$15,242	$21,894	$23,578
SERVICE	$508,873	$597,123	$640,875	$759,693	$755,937	$697,464
PUBLIC ADM	$371,307	$414,864	$469,169	$513,457	$466,807	$482,593
TOTAL	$3,289,329	$3,711,622	$4,210,333	$5,006,589	$5,468,003	$7,032,019

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$6,090	$9,536	$12,059	$13,091	$10,926	$13,667
MINING	$574,001	$377,804	$446,944	$678,771	$495,966	$167,583
CONSTRUCTION	$239,327	$269,541	$231,168	$232,289	$204,808	$190,143
MANUFACTURING	$359,203	$221,476	$243,459	$242,884	$182,600	$162,915
TRANSPORTATION	$702,230	$873,168	$982,122	$1,081,499	$1,128,691	$815,995
WHOLESALE TRADE	$575,464	$453,586	$491,776	$585,924	$460,852	$234,651
RETAIL TRADE	$3,647,891	$3,726,765	$3,878,819	$3,922,367	$3,753,740	$3,280,989
FINANCE	$30,174	$20,144	$32,797	$19,899	$19,470	$14,822
SERVICE	$769,356	$705,436	$766,532	$781,753	$787,212	$675,649
PUBLIC ADM	$528,137	$505,084	$608,591	$643,220	$569,640	$523,732
TOTAL	$7,431,888	$7,162,553	$7,694,266	$8,201,712	$7,613,920	$6,080,164

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

PLATTE

SALES TAX COLLECTIONS

PLATTE

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$270	$1,184	$3,198	$6,307	$4,125	$10,786
MINING	$4,345	$830	$1,467	$809	$500	$925
CONSTRUCTION	$37,608	$74,279	$142,607	$136,730	$102,943	$50,459
MANUFACTURING	$6,024	$19,173	$11,478	$12,395	$8,897	$8,883
TRANSPORTATION	$39,316	$70,100	$93,861	$225,862	$146,162	$143,388
WHOLESALE TRADE	$21,473	$31,134	$51,123	$50,025	$51,885	$56,103
RETAIL TRADE	$539,625	$728,444	$1,062,439	$1,357,335	$1,483,214	$1,613,175
FINANCE	$334	$332	$2,010	$13,157	$33,624	$16,006
SERVICE	$58,671	$67,125	$110,591	$138,546	$145,153	$161,524
PUBLIC ADM	$158,435	$185,023	$249,483	$319,101	$292,481	$304,513
TOTAL	$866,101	$1,177,624	$1,728,256	$2,260,268	$2,269,001	$2,365,782

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$5,559	$4,516	$4,345	$5,856	$4,362	$3,117
MINING	$255	$387	$307	$212	$152	$957
CONSTRUCTION	$27,442	$27,445	$22,239	$19,191	$18,918	$24,506
MANUFACTURING	$28,866	$17,851	$12,413	$11,326	$15,694	$14,709
TRANSPORTATION	$144,567	$153,444	$153,768	$160,672	$161,930	$151,944
WHOLESALE TRADE	$42,133	$38,692	$55,761	$49,892	$31,551	$51,142
RETAIL TRADE	$1,112,314	$935,580	$979,142	$945,824	$925,573	$826,461
FINANCE	$9,028	$7,104	$12,594	$10,754	$6,658	$7,126
SERVICE	$108,686	$108,854	$115,537	$120,709	$108,720	$103,135
PUBLIC ADM	$235,142	$233,553	$256,536	$242,614	$234,752	$186,211
TOTAL	$1,714,008	$1,527,437	$1,612,656	$1,567,063	$1,508,324	$1,369,337

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SHERIDAN SALES TAX COLLECTIONS SHERIDAN

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$6,396	$7,548	$7,092	$7,869	$8,788	$17,311
MINING	$9,546	$33,725	$18,710	$18,999	$47,757	$58,737
CONSTRUCTION	$74,631	$84,724	$125,346	$158,684	$190,033	$175,039
MANUFACTURING	$75,134	$92,367	$173,211	$224,473	$262,799	$269,314
TRANSPORTATION	$170,370	$194,468	$231,961	$327,011	$431,703	$499,778
WHOLESALE TRADE	$110,265	$135,914	$157,430	$230,229	$351,313	$373,230
RETAIL TRADE	$1,728,187	$2,010,170	$2,363,544	$3,016,096	$3,745,117	$4,296,051
FINANCE	$4,640	$3,586	$3,982	$9,403	$6,173	$4,501
SERVICE	$184,939	$203,381	$246,950	$316,272	$371,631	$415,256
PUBLIC ADM	$317,396	$378,672	$465,514	$447,370	$513,289	$489,788
TOTAL	$2,681,505	$3,144,555	$3,793,740	$4,756,405	$5,928,603	$6,599,020

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$26,234	$37,156	$41,475	$35,101	$25,818	$23,985
MINING	$40,915	$29,796	$21,621	$19,134	$12,618	$8,126
CONSTRUCTION	$178,658	$163,703	$130,010	$118,327	$148,481	$82,522
MANUFACTURING	$264,486	$252,972	$226,521	$219,099	$168,723	$135,993
TRANSPORTATION	$390,034	$601,614	$751,927	$778,947	$548,022	$533,775
WHOLESALE TRADE	$373,112	$388,895	$446,035	$341,578	$241,261	$182,838
RETAIL TRADE	$4,311,014	$4,349,815	$4,534,281	$4,525,127	$3,328,695	$3,014,154
FINANCE	$4,877	$13,019	$11,150	$9,538	$7,891	$3,160
SERVICE	$442,117	$448,709	$463,219	$475,749	$389,760	$444,712
PUBLIC ADM	$505,893	$595,247	$616,034	$748,926	$558,011	$585,147
TOTAL	$6,537,361	$6,880,938	$7,242,287	$7,271,540	$5,430,493	$5,014,537

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SUBLETTE

SALES TAX COLLECTIONS

SUBLETTE

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$0	$74	$50	$1,364	$1,314	$1,516
MINING	$32,969	$32,215	$51,132	$76,868	$64,154	$35,185
CONSTRUCTION	$35,381	$37,286	$40,159	$46,069	$52,276	$96,452
MANUFACTURING	$2,893	$3,076	$3,958	$8,107	$8,664	$12,442
TRANSPORTATION	$24,965	$27,306	$29,590	$36,131	$72,304	$92,503
WHOLESALE TRADE	$17,491	$14,317	$119,990	$203,978	$302,834	$408,107
RETAIL TRADE	$325,005	$355,156	$322,751	$360,425	$422,650	$499,675
FINANCE	$20	$0	$15	$26	$0	$1,830
SERVICE	$46,314	$45,766	$57,907	$64,990	$75,190	$89,429
PUBLIC ADM	$89,432	$94,167	$132,070	$152,597	$126,230	$140,506
TOTAL	$574,471	$609,364	$757,621	$950,556	$1,125,630	$1,377,659

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$1,934	$1,082	$747	$1,068	$547	$411
MINING	$56,673	$78,571	$65,949	$95,957	$64,589	$107,687
CONSTRUCTION	$124,377	$61,409	$68,602	$165,833	$955,533	$234,256
MANUFACTURING	$49,085	$50,686	$48,998	$46,689	$52,594	$26,194
TRANSPORTATION	$100,562	$124,170	$128,007	$138,036	$172,812	$183,109
WHOLESALE TRADE	$470,980	$233,791	$281,444	$262,202	$111,085	$41,976
RETAIL TRADE	$593,020	$537,453	$509,506	$580,820	$733,612	$575,351
FINANCE	$1,570	$1,476	$1,639	$1,671	$2,857	$2,307
SERVICE	$118,642	$115,016	$114,130	$146,032	$179,948	$100,183
PUBLIC ADM	$177,907	$140,462	$147,274	$163,912	$185,749	$68,211
TOTAL	$1,694,766	$1,344,130	$1,366,309	$1,602,231	$2,459,339	$1,339,699

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SWEETWATER — SALES TAX COLLECTIONS — SWEETWATER

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$642	$886	$857	$2,025	$1,915	$2,746
MINING	$1,059,534	$1,115,820	$1,870,247	$2,528,779	$2,986,250	$3,977,772
CONSTRUCTION	$148,420	$203,660	$183,852	$199,234	$297,628	$975,495
MANUFACTURING	$158,818	$177,607	$241,792	$255,610	$381,504	$464,371
TRANSPORTATION	$342,992	$446,051	$509,627	$697,724	$745,495	$884,573
WHOLESALE TRADE	$1,262,571	$1,577,852	$1,919,325	$2,428,628	$3,293,467	$4,262,914
RETAIL TRADE	$3,258,897	$3,665,291	$4,223,653	$5,109,018	$6,106,718	$7,269,911
FINANCE	$426	$1,620	$2,239	$20,175	$42,019	$111,094
SERVICE	$1,058,508	$1,185,281	$1,427,360	$2,022,377	$2,297,793	$2,784,419
PUBLIC ADM	$626,257	$757,298	$909,007	$105,609	$1,061,822	$1,130,574
TOTAL	$7,917,064	$9,131,366	$11,287,958	$13,369,180	$17,214,623	$21,863,880

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$8,056	$7,705	$6,804	$7,236	$7,719	$6,306
MINING	$4,391,926	$2,725,557	$1,647,252	$1,739,567	$2,196,727	$3,937,528
CONSTRUCTION	$496,001	$249,351	$219,613	$243,340	$315,708	$258,356
MANUFACTURING	$528,255	$351,274	$532,210	$553,141	$510,786	$355,178
TRANSPORTATION	$1,049,081	$1,152,166	$1,240,307	$1,270,186	$1,335,830	$1,790,679
WHOLESALE TRADE	$4,588,928	$2,859,481	$2,053,251	$2,160,781	$2,158,445	$1,422,142
RETAIL TRADE	$7,913,019	$7,278,891	$6,605,426	$6,929,200	$7,919,057	$7,074,883
FINANCE	$57,579	$13,061	$4,892	$5,447	$705	$901
SERVICE	$2,974,463	$2,046,169	$1,649,558	$1,660,041	$1,939,066	$1,443,624
PUBLIC ADM	$1,131,892	$876,230	$1,060,308	$1,354,076	$1,575,480	$1,502,738
TOTAL	$23,139,213	$17,559,900	$15,019,638	$15,923,031	$17,959,536	$17,792,348

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$0	$1,167	$431	$360	$31,730	$18,638
MINING	$2,391	$6,612	$14,595	$4,460	$5,122	$5,161
CONSTRUCTION	$53,182	$79,650	$107,500	$126,273	$169,385	$190,419
MANUFACTURING	$22,006	$25,009	$33,281	$50,786	$49,994	$57,583
TRANSPORTATION	$120,091	$139,047	$153,224	$206,395	$240,465	$320,140
WHOLESALE TRADE	$21,082	$17,754	$39,381	$41,501	$51,892	$56,135
RETAIL TRADE	$1,503,883	$1,774,732	$2,096,215	$2,536,553	$2,620,107	$3,243,639
FINANCE	$1,329	$684	$126	$12,463	$11,166	$18,042
SERVICE	$978,407	$1,058,677	$1,358,347	$1,496,126	$1,589,045	$1,332,909
PUBLIC ADM	$139,559	$156,434	$188,851	$188,560	$190,662	$204,051
TOTAL	$2,841,929	$3,259,767	$3,991,952	$4,663,478	$4,959,580	$5,446,732

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$75,588	$84,344	$84,962	$70,773	$90,850	$108,159
MINING	$4,640	$5,305	$3,999	$4,271	$5,806	$4,816
CONSTRUCTION	$196,980	$150,017	$159,704	$157,833	$176,934	$200,513
MANUFACTURING	$64,629	$75,752	$82,430	$122,293	$141,736	$174,032
TRANSPORTATION	$383,567	$470,998	$538,384	$562,589	$664,027	$731,081
WHOLESALE TRADE	$61,114	$58,099	$54,888	$59,005	$66,154	$93,367
RETAIL TRADE	$3,744,688	$3,809,217	$4,005,445	$4,038,618	$4,417,125	$6,383,957
FINANCE	$39,679	$51,311	$76,728	$112,635	$159,773	$209,664
SERVICE	$1,520,099	$1,551,093	$1,671,508	$1,761,477	$1,905,517	$2,582,045
PUBLIC ADM	$190,010	$230,323	$266,657	$260,012	$254,592	$350,961
TOTAL	$6,281,008	$6,486,470	$6,944,721	$7,149,518	$7,882,538	$10,838,639

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

UINTA

SALES TAX COLLECTIONS

UINTA

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$739	$29,967	$37,071	$80,467	$107,546	$73,668
MINING	$15,369	$35,550	$52,841	$189,049	$382,148	$1,068,627
CONSTRUCTION	$30,082	$50,226	$81,994	$113,776	$206,688	$324,128
MANUFACTURING	$20,159	$1,253	$1,159	$17,673	$7,241	$279,018
TRANSPORTATION	$94,404	$147,227	$176,209	$216,300	$267,755	$458,496
WHOLESALE TRADE	$8,252	$27,889	$215,266	$436,088	$738,812	$884,895
RETAIL TRADE	$537,223	$831,896	$993,581	$1,199,786	$1,629,556	$2,533,457
FINANCE	$664	$513	$212	$177	$74	$1,775
SERVICE	$143,118	$223,231	$309,290	$412,344	$629,563	$1,182,819
PUBLIC ADM	$132,355	$175,703	$233,742	$234,427	$265,843	$399,043
TOTAL	$982,367	$1,523,455	$2,101,364	$2,900,088	$4,235,241	$7,205,938

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$53,090	$56,593	$50,469	$41,897	$34,329	$23,737
MINING	$2,110,680	$1,898,672	$1,185,876	$1,279,029	$856,221	$309,407
CONSTRUCTION	$749,019	$723,327	$480,107	$592,097	$549,500	$1,174,041
MANUFACTURING	$1,338,655	$973,474	$845,309	$1,065,686	$699,657	$208,909
TRANSPORTATION	$706,722	$1,379,105	$1,897,336	$2,031,856	$2,331,743	$2,341,764
WHOLESALE TRADE	$1,068,760	$1,291,618	$553,580	$790,512	$949,044	$815,783
RETAIL TRADE	$3,600,043	$3,729,336	$3,507,736	$3,583,568	$3,435,879	$3,519,558
FINANCE	$4,290	$3,649	$2,714	$2,387	$1,800	$1,432
SERVICE	$1,839,574	$1,608,739	$1,373,057	$1,205,928	$1,004,069	$656,971
PUBLIC ADM	$447,343	$332,648	$392,560	$430,055	$411,038	$377,317
TOTAL	$11,918,189	$11,997,175	$10,288,760	$11,023,031	$10,273,293	$9,488,928

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

WASHAKIE SALES TAX COLLECTIONS WASHAKIE

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$4,797	$6,911	$6,653	$10,182	$7,074	$5,309
MINING	$190,528	$266,644	$308,946	$453,805	$589,296	$551,488
CONSTRUCTION	$31,998	$34,187	$48,758	$61,689	$95,972	$118,400
MANUFACTURING	$18,756	$16,619	$8,647	$12,429	$19,963	$29,453
TRANSPORTATION	$70,520	$91,059	$102,214	$147,622	$151,292	$164,399
WHOLESALE TRADE	$113,263	$129,384	$135,406	$139,972	$145,247	$173,029
RETAIL TRADE	$732,372	$796,076	$875,771	$1,077,977	$1,231,629	$1,480,433
FINANCE	$129	$70	$131	$99	$47	$141
SERVICE	$128,986	$135,407	$168,086	$200,487	$216,765	$273,004
PUBLIC ADM	$199,389	$189,171	$227,770	$266,727	$203,836	$225,487
TOTAL	$1,490,738	$1,665,528	$1,882,382	$2,370,989	$2,661,134	$3,021,157

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$6,518	$5,534	$9,913	$9,060	$5,683	$5,955
MINING	$368,203	$252,078	$277,060	$332,368	$248,125	$64,456
CONSTRUCTION	$173,451	$167,737	$66,302	$82,654	$69,781	$35,170
MANUFACTURING	$28,896	$48,377	$49,742	$56,806	$65,293	$52,112
TRANSPORTATION	$198,426	$219,700	$282,576	$289,065	$305,392	$256,616
WHOLESALE TRADE	$215,870	$167,951	$183,567	$197,752	$166,080	$124,790
RETAIL TRADE	$1,458,515	$1,265,362	$1,294,859	$1,270,400	$1,227,542	$1,104,036
FINANCE	$214	$9,145	$2,649	$154	$1,193	$6,250
SERVICE	$282,103	$220,706	$235,321	$238,347	$219,662	$147,791
PUBLIC ADM	$252,639	$214,791	$229,529	$254,642	$239,621	$196,127
TOTAL	$2,984,835	$2,571,394	$2,631,528	$2,731,260	$2,548,387	$1,993,317

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

WESTON SALES TAX COLLECTIONS WESTON

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$19	$1,426	$2,359	$4,477	$5,054	$1,904
MINING	$170,031	$201,399	$263,518	$247,907	$333,456	$488,227
CONSTRUCTION	$20,911	$18,219	$13,980	$14,481	$29,711	$39,297
MANUFACTURING	$49,387	$46,415	$42,152	$55,106	$66,607	$66,294
TRANSPORTATION	$59,114	$71,810	$93,405	$131,627	$159,076	$262,304
WHOLESALE TRADE	$66,375	$76,650	$87,674	$88,875	$103,558	$164,849
RETAIL TRADE	$513,830	$653,283	$723,542	$894,674	$912,522	$1,011,692
FINANCE	$38	$49	$32	$285	$52	$8
SERVICE	$92,110	$110,423	$121,954	$150,773	$144,441	$215,637
PUBLIC ADM	$141,709	$172,584	$206,069	$223,902	$189,299	$189,432
TOTAL	$1,113,524	$1,352,257	$1,554,686	$1,812,105	$1,943,785	$2,439,653

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$2,124	$1,897	$2,232	$2,139	$1,224	$1,282
MINING	$719,668	$628,781	$397,537	$446,595	$333,151	$154,114
CONSTRUCTION	$39,065	$39,710	$32,085	$32,854	$31,058	$25,792
MANUFACTURING	$160,807	$114,002	$142,641	$94,802	$44,917	$24,829
TRANSPORTATION	$252,858	$243,973	$271,999	$251,048	$252,747	$231,966
WHOLESALE TRADE	$227,116	$172,145	$146,931	$143,377	$131,248	$65,854
RETAIL TRADE	$1,098,108	$1,062,380	$1,076,826	$1,032,719	$977,772	$862,967
FINANCE	$8	$3	$1,717	$9,910	$27	$328
SERVICE	$251,986	$205,628	$186,434	$182,629	$184,259	$144,275
PUBLIC ADM	$249,980	$213,297	$202,277	$200,876	$169,802	$159,399
TOTAL	$3,001,744	$2,681,827	$2,460,689	$2,396,961	$2,126,218	$1,670,816

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

OUT OF STATE

SALES TAX COLLECTIONS

OUT OF STATE

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	$6,160	$6,563	$6,908	$7,685	$9,346	$4,966
MINING	$353,770	$411,775	$574,382	$1,068,864	$1,460,361	$2,544,181
CONSTRUCTION	$305,159	$310,090	$301,679	$558,325	$686,100	$870,100
MANUFACTURING	$1,280,632	$627,657	$1,075,077	$1,438,301	$1,564,561	$2,296,053
TRANSPORTATION	$87,279	$120,188	$185,489	$135,649	$140,067	$225,575
WHOLESALE TRADE	$2,013,862	$2,713,682	$3,162,643	$5,490,209	$6,376,982	$7,842,898
RETAIL TRADE	$647,423	$665,256	$1,045,555	$1,341,756	$1,588,153	$2,111,374
FINANCE	$25,808	$28,013	$42,098	$62,133	$87,784	$131,220
SERVICE	$525,782	$841,759	$902,771	$1,546,438	$1,732,048	$2,942,928
PUBLIC ADM	$0	$0	$0	$0	$0	$0
TOTAL	$5,245,875	$5,724,984	$7,296,603	$11,649,361	$13,705,419	$18,969,311

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$3,537	$7,461	$7,820	$10,542	$8,774	$6,179
MINING	$3,018,674	$2,000,256	$3,142,262	$2,951,531	$1,893,624	$722,645
CONSTRUCTION	$991,019	$708,691	$475,343	$550,112	$774,566	$357,503
MANUFACTURING	$4,022,768	$2,152,069	$1,759,466	$2,580,898	$2,133,734	$1,433,259
TRANSPORTATION	$1,012,080	$743,344	$681,176	$1,199,625	$1,189,938	$636,169
WHOLESALE TRADE	$9,628,039	$6,223,565	$5,023,231	$5,061,827	$4,392,849	$2,913,545
RETAIL TRADE	$2,236,893	$1,915,201	$1,658,965	$1,699,184	$1,918,691	$2,067,555
FINANCE	$190,889	$157,405	$186,756	$271,421	$333,434	$386,761
SERVICE	$3,871,028	$3,198,131	$2,935,365	$2,888,778	$3,106,459	$2,560,943
PUBLIC ADM	$0	$0	$0	$0	$0	$0
TOTAL	$24,974,940	$17,106,138	$15,870,405	$17,213,931	$15,752,083	$11,084,628

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CONSOLIDATED

SALES TAX COLLECTIONS

CONSOLIDATED

INDUSTRIAL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
AGRICULTURE	-	-	-	-	-	($56)
MINING	-	-	-	-	-	($17,745)
CONSTRUCTION	-	-	-	-	-	$1,131
MANUFACTURING	-	-	-	-	-	($4,157)
TRANSPORTATION	-	-	-	-	-	$14,249
WHOLESALE TRADE	-	-	-	-	-	($20,070)
RETAIL TRADE	-	-	-	-	-	($23,490)
FINANCE	-	-	-	-	-	($1)
SERVICE	-	-	-	-	-	$954
PUBLIC ADM	-	-	-	-	-	-
TOTAL	-	-	-	-	-	($49,188)

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	-	-	-	-	-	-
MINING	($85,266)	$7,271	($6,038)	($93,550)	-	-
CONSTRUCTION	($172,300)	($182)	($641)	($1,075)	-	-
MANUFACTURING	($1,632)	($15,019)	($5,393)	($10,310)	-	-
TRANSPORTATION	($24,039)	($8,933)	($8,240)	$11,420	-	-
WHOLESALE TRADE	($61,476)	($24,968)	($58,813)	($5,882)	-	-
RETAIL TRADE	($20,660)	($26,149)	($19,307)	($86,261)	-	-
FINANCE	($18)	($2)	($120)	-	-	-
SERVICE	($4,206)	($3,063)	($1,653)	($4,978)	$643	-
PUBLIC ADM	-	-	-	-	-	-
TOTAL	($369,603)	($71,051)	($100,211)	($190,641)	$643	-

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SECTION III

RETAIL SALES TAX COLLECTIONS BY COUNTY, BY MAJOR SECTOR

RETAIL SALES TAX COLLECTIONS

This section of the report details the sales tax collections in the Retail sector at the state and county level. The Retail sector is subdivided into eight major categories which are defined in the glossary.

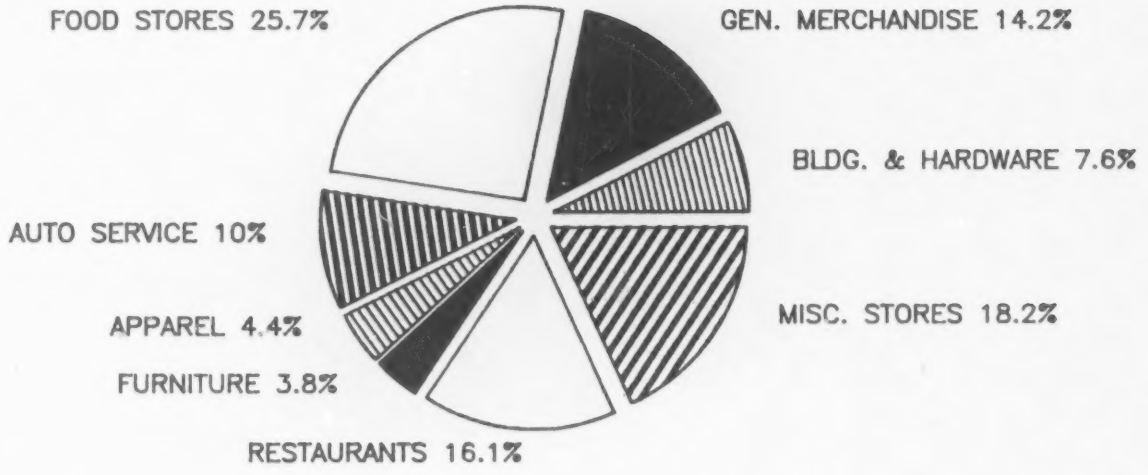
Statewide, retail sales tax collections for FY1987 increased 1.7 percent over the FY1986 level. Four of the eight categories realized increases, which moderately offset the declines experienced in the remaining categories. The Miscellaneous Stores (25.6%), General Merchandise (7.5%), Restaurants (4.8%), and Furniture (2.8%) categories all provided substantial increases in collections over FY1986. However, significant declines in collections were experienced in the Building and Hardware (-11.4%), Auto Services (-9.1%), Food Stores (-6.6%), and Apparel (-2.0%) categories.

While the component categories of the Retail sector have fluctuated since last year, their importance to the total remains closely the same. Figure 4 shows the breakdown of total retail sales tax collections for FY1987 by category.

FIGURE 4

WYOMING RETAIL SALES TAX COLLECTIONS

BY MAJOR SECTORS
FISCAL YEAR 1987



SOURCE: DEPARTMENT OF REVENUE & TAXATION

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$4,135,948	$5,071,584	$6,450,833	$8,206,581	$8,968,311	$9,403,861
GEN. MERCHANDISE	$4,941,390	$5,684,083	$6,413,890	$8,054,983	$8,820,783	$9,396,792
FOOD STORES	$8,061,030	$9,349,298	$11,397,863	$13,808,288	$16,219,783	$19,276,071
AUTO SERVICE	$4,285,863	$4,945,217	$6,157,380	$7,820,971	$9,557,590	$10,784,200
APPAREL	$1,501,416	$1,820,073	$2,194,935	$2,593,524	$2,952,135	$3,441,298
FURNITURE	$1,559,204	$1,911,383	$2,422,492	$2,949,511	$3,340,393	$3,588,478
RESTAURANTS	$4,408,442	$5,053,148	$6,276,287	$7,577,074	$8,399,841	$10,356,774
MISC. STORES	$4,199,166	$4,891,976	$5,969,584	$7,275,422	$8,607,359	$10,622,332
RETAIL TOTAL	$33,092,458	$38,726,761	$47,283,264	$58,286,353	$66,866,195	$76,869,806

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$9,311,407	$8,359,458	$8,087,886	$7,664,003	$6,958,320	$6,162,362
GEN. MERCHANDISE	$9,952,473	$9,634,556	$9,746,715	$10,150,383	$10,660,104	$11,461,531
FOOD STORES	$20,977,744	$21,717,097	$21,847,728	$22,189,754	$22,257,429	$20,787,410
AUTO SERVICE	$11,327,989	$9,452,519	$9,330,748	$9,362,311	$8,871,690	$8,068,728
APPAREL	$3,851,091	$3,980,267	$3,814,611	$3,601,811	$3,670,020	$3,595,845
FURNITURE	$3,741,826	$3,463,808	$3,319,221	$3,113,082	$3,004,401	$3,089,426
RESTAURANTS	$11,455,563	$11,819,441	$11,887,134	$12,046,306	$12,386,425	$12,976,938
MISC. STORES	$11,622,468	$10,881,787	$11,239,358	$11,651,836	$11,707,793	$14,700,659
RETAIL TOTAL	$82,240,561	$79,308,933	$79,273,401	$79,779,486	$79,516,182	$80,842,899

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

ALBANY

RETAIL SALES TAX COLLECTIONS

ALBANY

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$134,200	$179,366	$221,802	$256,456	$256,067	$242,979
GEN. MERCHANDISE	$130,093	$147,972	$156,203	$172,329	$170,386	$168,485
FOOD STORES	$454,126	$491,126	$620,206	$707,162	$804,458	$858,990
AUTO SERVICE	$123,101	$141,663	$197,287	$274,557	$289,972	$330,234
APPAREL	$96,226	$108,994	$127,205	$138,464	$155,691	$178,854
FURNITURE	$94,999	$131,136	$145,611	$171,864	$173,285	$163,017
RESTAURANTS	$271,393	$297,718	$337,431	$359,900	$386,809	$456,038
MISC. STORES	$343,206	$351,347	$386,494	$427,424	$440,351	$466,871
RETAIL TOTAL	$1,647,345	$1,849,321	$2,192,238	$2,508,155	$2,677,019	$2,865,469

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$230,189	$216,827	$260,158	$217,769	$185,169	$203,450
GEN. MERCHANDISE	$162,883	$144,432	$150,384	$147,060	$129,527	$153,070
FOOD STORES	$957,713	$965,197	$996,547	$968,624	$952,266	$1,124,142
AUTO SERVICE	$323,154	$296,435	$300,346	$293,938	$288,058	$367,564
APPAREL	$196,569	$182,282	$180,529	$174,741	$160,171	$176,154
FURNITURE	$167,623	$148,893	$149,667	$121,643	$123,597	$128,689
RESTAURANTS	$496,352	$517,280	$566,802	$577,864	$617,608	$738,911
MISC. STORES	$471,101	$539,312	$579,349	$516,450	$545,405	$954,021
RETAIL TOTAL	$3,005,584	$3,010,658	$3,183,782	$3,018,089	$3,001,801	$3,846,001

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

BIG HORN

RETAIL SALES TAX COLLECTIONS

BIG HORN

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$126,359	$108,649	$109,565	$142,258	$144,773	$154,560
GEN. MERCHANDISE	$44,781	$49,631	$52,163	$56,926	$56,193	$66,269
FOOD STORES	$166,814	$183,516	$204,636	$237,375	$268,694	$308,739
AUTO SERVICE	$47,154	$43,753	$50,570	$69,373	$85,851	$80,087
APPAREL	$37,791	$39,078	$40,344	$45,021	$53,305	$61,675
FURNITURE	$30,020	$28,564	$32,649	$31,036	$30,645	$33,370
RESTAURANTS	$80,711	$86,313	$90,989	$99,606	$103,760	$113,581
MISC. STORES	$58,866	$67,855	$77,136	$78,304	$85,539	$127,957
RETAIL TOTAL	$592,496	$607,359	$658,051	$759,897	$828,760	$946,238

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$130,887	$111,060	$113,476	$102,095	$95,891	$80,152
GEN. MERCHANDISE	$68,311	$61,746	$60,229	$59,833	$52,646	$41,182
FOOD STORES	$337,582	$328,090	$335,647	$338,464	$354,924	$327,230
AUTO SERVICE	$93,106	$86,986	$71,185	$74,440	$69,477	$64,881
APPAREL	$49,159	$71,608	$68,927	$66,951	$61,783	$60,553
FURNITURE	$34,154	$27,978	$27,234	$24,839	$22,964	$25,283
RESTAURANTS	$121,791	$112,712	$108,319	$109,208	$101,455	$98,636
MISC. STORES	$138,654	$110,314	$101,783	$104,348	$107,523	$100,412
RETAIL TOTAL	$973,644	$910,494	$886,800	$880,178	$866,663	$798,327

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

CAMPBELL

RETAIL SALES TAX COLLECTIONS

CAMPBELL

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$200,709	$330,605	$532,493	$615,205	$704,594	$804,586
GEN. MERCHANDISE	$127,483	$181,303	$245,912	$362,443	$468,762	$550,137
FOOD STORES	$341,894	$553,033	$822,517	$927,453	$1,055,119	$1,492,259
AUTO SERVICE	$277,094	$343,217	$428,657	$568,627	$623,822	$825,624
APPAREL	$76,597	$106,350	$156,898	$177,961	$198,633	$233,120
FURNITURE	$39,307	$48,361	$92,124	$114,241	$153,468	$257,842
RESTAURANTS	$187,246	$281,599	$374,515	$375,334	$476,493	$698,682
MISC. STORES	$248,156	$365,512	$534,271	$539,558	$671,000	$905,096
RETAIL TOTAL	$1,498,484	$2,209,980	$3,187,387	$3,680,822	$4,351,891	$5,777,346

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$916,711	$866,458	$652,548	$565,980	$504,626	$315,980
GEN. MERCHANDISE	$605,235	$568,370	$620,419	$691,846	$708,631	$614,286
FOOD STORES	$1,716,508	$1,827,271	$1,854,451	$2,037,210	$1,913,223	$1,380,720
AUTO SERVICE	$1,153,558	$1,108,893	$1,143,282	$1,212,799	$1,056,112	$828,246
APPAREL	$305,352	$313,512	$314,919	$312,118	$311,244	$242,532
FURNITURE	$342,208	$336,127	$320,133	$320,253	$257,458	$249,930
RESTAURANTS	$910,225	$947,280	$963,333	$961,131	$971,333	$800,592
MISC. STORES	$1,042,491	$1,078,816	$1,070,483	$1,041,380	$992,054	$1,093,310
RETAIL TOTAL	$6,992,288	$7,046,727	$6,939,568	$7,142,717	$6,714,681	$5,525,596

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

CARBON

RETAIL SALES TAX COLLECTIONS

CARBON

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$123,524	$136,556	$189,480	$286,645	$325,699	$323,309
GEN. MERCHANDISE	$117,606	$150,556	$187,243	$281,871	$314,559	$330,544
FOOD STORES	$324,292	$380,252	$502,896	$716,020	$830,865	$1,007,574
AUTO SERVICE	$219,852	$250,579	$329,852	$364,937	$483,589	$523,999
APPAREL	$63,854	$76,267	$115,540	$152,879	$170,502	$182,899
FURNITURE	$20,889	$32,518	$53,486	$66,022	$81,160	$92,082
RESTAURANTS	$136,660	$176,060	$273,775	$419,900	$461,560	$397,326
MISC. STORES	$160,360	$199,229	$262,668	$400,317	$483,128	$545,712
RETAIL TOTAL	$1,167,036	$1,402,018	$1,914,941	$2,688,590	$3,151,062	$3,403,445

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$274,704	$229,213	$248,587	$231,708	$199,338	$185,421
GEN. MERCHANDISE	$325,956	$268,613	$254,148	$252,043	$213,319	$177,159
FOOD STORES	$1,077,249	$1,000,370	$966,605	$905,844	$880,507	$846,277
AUTO SERVICE	$535,219	$409,113	$431,203	$405,759	$374,612	$312,166
APPAREL	$169,528	$149,502	$111,046	$103,521	$92,026	$84,367
FURNITURE	$71,022	$56,417	$55,027	$45,522	$40,413	$38,157
RESTAURANTS	$372,811	$380,369	$363,321	$359,834	$372,822	$343,646
MISC. STORES	$501,488	$435,754	$420,598	$407,418	$362,187	$363,304
RETAIL TOTAL	$3,327,977	$2,929,351	$2,850,535	$2,711,649	$2,535,224	$2,350,497

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

CONVERSE

RETAIL SALES TAX COLLECTIONS

CONVERSE

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$158,090	$228,637	$299,431	$382,722	$381,047	$326,959
GEN. MERCHANDISE	$35,637	$61,882	$119,554	$176,441	$189,372	$204,303
FOOD STORES	$199,370	$271,493	$320,608	$390,194	$498,763	$576,270
AUTO SERVICE	$130,238	$186,731	$228,874	$272,330	$304,820	$374,184
APPAREL	$39,040	$61,185	$59,088	$63,462	$82,590	$104,748
FURNITURE	$7,143	$13,173	$18,580	$29,126	$55,743	$46,755
RESTAURANTS	$88,741	$137,618	$201,866	$264,201	$265,743	$278,367
MISC. STORES	$52,664	$69,254	$85,089	$96,895	$122,945	$158,401
RETAIL TOTAL	$710,323	$1,029,972	$1,333,091	$1,675,372	$1,901,023	$2,069,987

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$284,606	$284,178	$326,553	$268,270	$229,398	$173,718
GEN. MERCHANDISE	$205,519	$178,976	$187,119	$191,031	$194,058	$172,919
FOOD STORES	$620,326	$628,476	$613,944	$598,930	$538,964	$517,502
AUTO SERVICE	$306,102	$241,967	$268,099	$257,668	$224,426	$174,695
APPAREL	$110,993	$113,332	$94,341	$102,776	$89,635	$79,435
FURNITURE	$47,660	$42,239	$38,330	$31,838	$24,067	$14,798
RESTAURANTS	$277,472	$269,634	$230,661	$230,634	$215,266	$193,805
MISC. STORES	$193,201	$172,965	$171,113	$172,795	$159,067	$137,112
RETAIL TOTAL	$2,045,879	$1,931,767	$1,930,160	$1,853,942	$1,674,881	$1,463,984

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$33,848	$26,743	$18,148	$25,376	$28,729	$27,408
GEN. MERCHANDISE	$17,352	$18,903	$22,387	$24,396	$33,585	$27,723
FOOD STORES	$44,862	$50,794	$62,295	$78,109	$106,607	$126,938
AUTO SERVICE	$65,534	$76,266	$82,274	$131,168	$137,210	$125,940
APPAREL	$4,709	$4,767	$4,976	$5,903	$7,690	$7,892
FURNITURE	$3,513	$2,466	$2,373	$3,554	$3,756	$2,931
RESTAURANTS	$53,098	$58,255	$56,639	$64,517	$72,785	$75,116
MISC. STORES	$25,183	$33,211	$45,757	$55,485	$61,393	$61,181
RETAIL TOTAL	$248,101	$271,405	$294,849	$388,507	$451,755	$455,129

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$41,372	$40,864	$35,822	$44,887	$37,232	$30,743
GEN. MERCHANDISE	$40,001	$35,286	$33,487	$35,315	$30,838	$27,332
FOOD STORES	$126,266	$128,689	$145,638	$142,461	$147,651	$144,630
AUTO SERVICE	$151,210	$171,631	$144,616	$97,657	$107,688	$106,238
APPAREL	$8,158	$5,121	$2,991	$5,395	$6,151	$6,399
FURNITURE	$3,030	$3,009	$2,938	$3,692	$4,184	$4,362
RESTAURANTS	$68,635	$81,161	$74,309	$78,633	$86,966	$81,298
MISC. STORES	$62,260	$75,734	$118,784	$175,644	$153,340	$134,526
RETAIL TOTAL	$500,932	$541,495	$558,585	$583,684	$574,050	$535,528

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

FREMONT

RETAIL SALES TAX COLLECTIONS

FREMONT

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$367,486	$413,401	$476,624	$582,356	$695,887	$691,176
GEN. MERCHANDISE	$255,650	$353,434	$435,969	$560,439	$615,602	$639,114
FOOD STORES	$561,096	$642,574	$789,381	$918,573	$1,099,711	$1,192,773
AUTO SERVICE	$259,455	$322,396	$413,240	$477,005	$499,709	$535,917
APPAREL	$81,606	$109,043	$115,920	$137,123	$170,325	$184,076
FURNITURE	$72,416	$88,956	$110,127	$135,139	$150,168	$161,152
RESTAURANTS	$256,373	$287,851	$329,518	$408,011	$445,718	$523,300
MISC. STORES	$310,990	$327,437	$406,443	$498,288	$558,450	$670,429
RETAIL TOTAL	$2,165,072	$2,545,092	$3,077,222	$3,716,934	$4,235,570	$4,597,937

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$618,519	$551,123	$547,304	$453,865	$377,009	$339,663
GEN. MERCHANDISE	$604,521	$538,108	$500,402	$522,531	$504,336	$482,362
FOOD STORES	$1,223,205	$1,252,382	$1,250,785	$1,259,854	$1,205,804	$1,242,002
AUTO SERVICE	$515,673	$423,771	$404,665	$398,986	$366,453	$331,854
APPAREL	$180,694	$176,114	$144,754	$134,296	$124,844	$103,819
FURNITURE	$181,159	$155,499	$134,933	$116,286	$74,464	$47,999
RESTAURANTS	$498,578	$510,787	$489,648	$485,712	$475,126	$462,000
MISC. STORES	$713,380	$685,264	$676,187	$704,068	$663,513	$563,071
RETAIL TOTAL	$4,535,729	$4,293,048	$4,148,678	$4,075,598	$3,791,549	$3,572,770

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$325,864	$297,494	$316,378	$404,713	$393,720	$470,378
GEN. MERCHANDISE	$74,616	$105,464	$114,383	$135,572	$146,991	$160,711
FOOD STORES	$223,664	$237,958	$252,465	$286,832	$312,400	$345,791
AUTO SERVICE	$79,899	$79,296	$79,723	$104,086	$107,781	$106,138
APPAREL	$41,126	$47,527	$45,272	$49,015	$57,754	$63,662
FURNITURE	$11,271	$17,690	$19,961	$25,826	$29,266	$22,040
RESTAURANTS	$83,001	$80,911	$82,513	$83,255	$89,669	$94,254
MISC. STORES	$102,623	$94,337	$112,359	$137,152	$171,016	$191,415
RETAIL TOTAL	$942,063	$960,676	$1,023,055	$1,226,449	$1,308,597	$1,454,389

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$394,420	$366,436	$404,116	$320,425	$226,288	$200,727
GEN. MERCHANDISE	$164,044	$162,937	$181,052	$199,428	$189,156	$176,288
FOOD STORES	$360,785	$365,409	$384,265	$375,385	$393,595	$370,120
AUTO SERVICE	$106,537	$104,845	$127,774	$116,053	$122,223	$118,684
APPAREL	$65,377	$66,223	$65,061	$57,535	$48,098	$41,081
FURNITURE	$19,216	$16,742	$23,421	$41,148	$43,717	$43,385
RESTAURANTS	$100,340	$110,452	$119,227	$137,688	$133,683	$133,529
MISC. STORES	$175,065	$165,912	$184,198	$205,139	$180,990	$176,472
RETAIL TOTAL	$1,385,784	$1,358,956	$1,489,114	$1,452,801	$1,337,750	$1,260,286

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

HOT SPRINGS

RETAIL SALES TAX COLLECTIONS

HOT SPRINGS

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$37,239	$48,261	$55,884	$60,898	$78,225	$83,743
GEN. MERCHANDISE	$26,387	$31,437	$39,295	$49,118	$55,510	$58,512
FOOD STORES	$100,168	$122,111	$162,422	$192,638	$208,615	$237,183
AUTO SERVICE	$31,138	$36,377	$60,777	$75,871	$106,507	$137,639
APPAREL	$16,095	$19,275	$23,099	$27,233	$33,551	$40,403
FURNITURE	$14,436	$17,215	$22,306	$25,113	$21,293	$24,919
RESTAURANTS	$38,483	$46,779	$65,580	$73,480	$76,788	$78,006
MISC. STORES	$38,191	$43,923	$53,757	$66,261	$74,694	$87,512
RETAIL TOTAL	$302,138	$365,379	$483,121	$570,612	$655,183	$747,917

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$71,077	$88,623	$75,073	$84,417	$73,909	$65,975
GEN. MERCHANDISE	$61,231	$67,671	$60,878	$59,733	$48,345	$44,505
FOOD STORES	$249,062	$264,707	$277,025	$275,919	$272,472	$248,565
AUTO SERVICE	$113,886	$109,541	$111,128	$107,292	$91,991	$61,935
APPAREL	$46,414	$45,156	$43,613	$31,010	$28,252	$27,580
FURNITURE	$20,864	$13,871	$15,094	$15,162	$13,378	$9,895
RESTAURANTS	$73,858	$87,806	$104,653	$114,350	$99,502	$84,775
MISC. STORES	$93,953	$95,802	$103,487	$108,539	$111,694	$94,955
RETAIL TOTAL	$730,345	$773,177	[illegible],951	$796,422	$739,543	$638,185

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

JOHNSON

RETAIL SALES TAX COLLECTIONS

JOHNSON

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$44,915	$50,629	$63,732	$68,824	$94,463	$98,673
GEN. MERCHANDISE	$28,257	$26,245	$33,854	$31,079	$37,383	$47,459
FOOD STORES	$112,839	$119,233	$135,631	$162,630	$209,999	$254,326
AUTO SERVICE	$68,226	$62,884	$77,984	$107,583	$131,008	$154,086
APPAREL	$21,218	$23,581	$27,328	$31,822	$41,089	$51,913
FURNITURE	$7,442	$10,233	$13,177	$11,320	$20,179	$19,795
RESTAURANTS	$66,988	$70,286	$116,190	$127,818	$151,805	$208,168
MISC. STORES	$50,297	$58,562	$70,903	$76,590	$118,538	$142,754
RETAIL TOTAL	$400,181	$421,654	$538,799	$617,666	$804,464	$977,174

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$108,011	$123,201	$124,164	$128,773	$107,145	$92,121
GEN. MERCHANDISE	$60,409	$59,139	$63,290	$68,779	$67,860	$48,102
FOOD STORES	$294,949	$311,052	$316,291	$301,198	$304,499	$290,989
AUTO SERVICE	$143,556	$142,191	$133,249	$132,523	$122,164	$90,232
APPAREL	$56,306	$52,944	$51,391	$49,555	$42,877	$49,208
FURNITURE	$17,665	$19,513	$17,315	$21,324	$15,449	$14,219
RESTAURANTS	$235,021	$233,901	$225,557	$225,558	$224,253	$207,666
MISC. STORES	$151,389	$159,233	$147,367	$150,903	$148,006	$135,110
RETAIL TOTAL	$1,067,306	$1,101,174	$1,078,624	$1,078,613	$1,032,253	$927,647

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

LARAMIE

RETAIL SALES TAX COLLECTIONS

LARAMIE

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$319,947	$395,663	$600,322	$767,924	$770,655	$728,158
GEN. MERCHANDISE	$893,519	$910,329	$999,782	$1,440,223	$1,629,327	$1,613,389
FOOD STORES	$981,686	$1,048,817	$1,420,940	$1,823,968	$2,105,205	$2,456,424
AUTO SERVICE	$544,494	$620,603	$812,146	$1,109,128	$1,607,334	$1,572,188
APPAREL	$285,181	$317,382	$402,814	$499,635	$536,762	$617,785
FURNITURE	$249,122	$276,168	$385,306	$463,188	$478,136	$488,548
RESTAURANTS	$613,974	$679,081	$893,462	$1,193,709	$1,276,610	$1,444,946
MISC. STORES	$425,437	$473,293	$561,644	$725,624	$808,921	$929,869
RETAIL TOTAL	$4,313,360	$4,721,335	$6,076,416	$8,023,399	$9,212,950	$9,851,307

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$1,034,446	$827,777	$829,980	$839,667	$976,243	$1,205,610
GEN. MERCHANDISE	$1,693,682	$1,663,155	$1,628,557	$1,672,913	$1,980,548	$2,821,565
FOOD STORES	$2,469,883	$2,642,609	$2,943,042	$3,097,740	$3,280,239	$3,504,504
AUTO SERVICE	$1,387,733	$1,217,732	$1,324,164	$1,443,024	$1,609,992	$1,812,161
APPAREL	$770,886	$860,398	$881,094	$737,452	$823,392	$982,218
FURNITURE	$448,087	$482,492	$499,773	$453,582	$498,610	$620,524
RESTAURANTS	$1,547,844	$1,849,582	$1,908,419	$1,996,874	$2,222,660	$2,916,842
MISC. STORES	$1,097,763	$1,128,513	$1,482,648	$1,534,402	$1,767,350	$3,519,321
RETAIL TOTAL	$10,450,324	$10,672,258	$11,497,677	$11,775,654	$13,159,034	$17,382,745

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

LINCOLN

RETAIL SALES TAX COLLECTIONS

LINCOLN

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$79,289	$103,451	$116,622	$126,647	$151,625	$186,910
GEN. MERCHANDISE	$67,200	$69,951	$78,429	$87,516	$101,352	$138,453
FOOD STORES	$149,348	$182,127	$178,209	$200,696	$286,906	$383,161
AUTO SERVICE	$58,197	$62,853	$71,644	$98,785	$116,090	$177,112
APPAREL	$12,724	$15,026	$20,342	$26,329	$37,138	$50,418
FURNITURE	$5,862	$14,304	$18,638	$25,972	$25,280	$21,150
RESTAURANTS	$70,646	$92,206	$113,917	$134,014	$154,274	$236,935
MISC. STORES	$61,171	$63,106	$70,037	$75,656	$93,276	$153,737
RETAIL TOTAL	$504,437	$603,024	$667,836	$775,614	$965,941	$1,347,876

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$210,440	$179,552	$163,019	$158,634	$196,167	$172,330
GEN. MERCHANDISE	$139,064	$121,456	$121,106	$122,392	$120,942	$89,326
FOOD STORES	$471,254	$486,000	$488,833	$585,370	$647,928	$573,324
AUTO SERVICE	$227,763	$198,318	$205,596	$238,759	$202,469	$152,626
APPAREL	$59,341	$65,807	$60,444	$61,323	$75,286	$54,164
FURNITURE	$16,802	$23,260	$22,086	$35,519	$29,659	$26,743
RESTAURANTS	$359,410	$311,407	$250,961	$250,674	$383,025	$229,552
MISC. STORES	$165,225	$158,287	$153,319	$149,894	$170,971	$118,810
RETAIL TOTAL	$1,649,299	$1,544,087	$1,465,364	$1,602,565	$1,826,447	$1,416,875

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

NIOBRARA

RETAIL SALES TAX COLLECTIONS

NIOBRARA

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$24,552	$34,877	$27,402	$27,558	$28,898	$16,948
GEN. MERCHANDISE	$11,772	$13,674	$17,440	$21,298	$23,871	$24,505
FOOD STORES	$52,732	$68,151	$83,928	$98,574	$108,704	$116,480
AUTO SERVICE	$13,471	$16,925	$20,562	$24,934	$24,955	$28,798
APPAREL	$12,463	$14,052	$15,573	$16,300	$17,265	$18,968
FURNITURE	$709	$1,748	$2,547	$2,332	$3,366	$7,457
RESTAURANTS	$33,583	$39,493	$43,862	$51,270	$54,303	$66,329
MISC. STORES	$43,718	$41,837	$46,358	$52,844	$72,546	$98,804
RETAIL TOTAL	$192,999	$230,758	$257,673	$295,109	$333,908	$378,289

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$14,435	$15,995	$19,240	$26,426	$26,429	$22,573
GEN. MERCHANDISE	$23,219	$22,637	$21,464	$20,488	$10,766	$11,198
FOOD STORES	$121,780	$119,769	$132,262	$126,380	$115,144	$113,584
AUTO SERVICE	$38,327	$42,105	$57,528	$64,795	$59,342	$58,325
APPAREL	$20,349	$16,962	$15,842	$7,422	$2,021	$2,252
FURNITURE	$20,183	$16,921	$14,544	$12,407	$7,188	$2,437
RESTAURANTS	$91,435	$83,513	$100,567	$78,507	$61,795	$53,348
MISC. STORES	$79,644	$63,680	$67,956	$48,743	$46,226	$42,385
RETAIL TOTAL	$409,372	$381,582	$429,403	$385,168	$328,911	$312,102

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

PARK

RETAIL SALES TAX COLLECTIONS

PARK

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$271,442	$269,670	$283,543	$314,061	$370,223	$426,964
GEN. MERCHANDISE	$310,936	$324,413	$334,417	$386,665	$397,837	$444,026
FOOD STORES	$373,063	$411,822	$461,901	$547,553	$582,179	$668,167
AUTO SERVICE	$114,694	$128,421	$145,491	$188,970	$253,833	$321,313
APPAREL	$47,578	$79,655	$90,852	$107,962	$111,472	$124,446
FURNITURE	$51,638	$63,487	$62,039	$73,509	$96,729	$115,405
RESTAURANTS	$159,402	$180,361	$198,395	$233,682	$282,483	$723,391
MISC. STORES	$248,168	$270,298	$318,936	$335,035	$379,456	$462,018
RETAIL TOTAL	$1,576,921	$1,728,126	$1,895,573	$2,187,438	$2,474,212	$3,285,730

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$380,046	$377,062	$451,440	$462,062	$422,049	$341,690
GEN. MERCHANDISE	$546,858	$575,261	$621,491	$6[illegible],291	$675,942	$657,904
FOOD STORES	$714,688	$763,677	$686,231	$508,512	$520,972	$510,686
AUTO SERVICE	$436,036	$411,740	$330,447	$274,817	$214,691	$182,299
APPAREL	$127,732	$126,734	$124,253	$121,925	$121,700	$106,736
FURNITURE	$111,327	$99,345	$106,282	$98,892	$83,409	$84,260
RESTAURANTS	$840,501	$899,706	$966,578	$946,958	$950,990	$588,564
MISC. STORES	$490,703	$473,240	$592,079	$841,910	$763,987	$808,850
RETAIL TOTAL	$3,647,891	$3,726,765	$3,878,801	$3,922,367	$3,753,740	$3,280,989

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

PLATTE

RETAIL SALES TAX COLLECTIONS

PLATTE

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$144,058	$190,044	$249,734	$322,611	$335,395	$376,610
GEN. MERCHANDISE	$39,457	$50,824	$71,515	$113,372	$118,820	$136,180
FOOD STORES	$140,299	$178,888	$273,311	$332,720	$412,903	$452,223
AUTO SERVICE	$42,363	$88,756	$147,610	$187,482	$127,992	$128,835
APPAREL	$13,608	$21,965	$33,333	$39,262	$44,025	$51,797
FURNITURE	$11,302	$18,362	$25,736	$41,502	$40,446	$44,163
RESTAURANTS	$83,051	$103,263	$162,747	$193,745	$225,698	$239,685
MISC. STORES	$65,488	$76,344	$98,453	$126,642	$177,937	$183,682
RETAIL TOTAL	$539,625	$728,444	$1,062,439	$1,357,335	$1,483,214	$1,613,175

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$218,330	$166,239	$212,486	$184,746	$196,548	$116,629
GEN. MERCHANDISE	$90,259	$72,511	$68,845	$74,436	$64,677	$73,200
FOOD STORES	$343,123	$296,134	$294,917	$289,171	$282,762	$295,370
AUTO SERVICE	$85,833	$80,828	$90,844	$94,975	$99,072	$82,886
APPAREL	$37,236	$31,196	$29,903	$25,896	$19,853	$18,276
FURNITURE	$36,910	$29,000	$23,299	$21,461	$22,743	$17,525
RESTAURANTS	$165,224	$156,007	$145,022	$149,192	$146,210	$149,541
MISC. STORES	$135,399	$103,665	$113,826	$105,947	$93,708	$73,034
RETAIL TOTAL	$1,112,314	$935,580	$979,142	$945,824	$925,573	$826,461

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

SHERIDAN RETAIL SALES TAX COLLECTIONS SHERIDAN

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$236,255	$287,580	$341,658	$462,505	$453,128	$421,055
GEN. MERCHANDISE	$279,826	$370,723	$408,303	$527,247	$619,817	$790,100
FOOD STORES	$402,983	$454,015	$532,088	$704,874	$940,367	$1,139,343
AUTO SERVICE	$191,392	$208,583	$272,447	$331,100	$470,236	$516,957
APPAREL	$65,562	$67,253	$80,215	$99,398	$121,132	$124,745
FURNITURE	$79,661	$109,653	$135,900	$168,056	$196,752	$235,191
RESTAURANTS	$230,260	$250,467	$303,205	$385,194	$499,673	$575,846
MISC. STORES	$242,250	$261,894	$289,728	$337,722	$444,012	$492,814
RETAIL TOTAL	$1,728,187	$2,010,170	$2,363,544	$3,016,096	$3,745,117	$4,296,051

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$450,071	$450,764	$519,902	$494,146	$318,074	$240,538
GEN. MERCHANDISE	$699,915	$617,457	$639,910	$664,881	$479,808	$455,505
FOOD STORES	$1,163,204	$1,263,760	$1,279,802	$1,325,270	$968,806	$658,989
AUTO SERVICE	$503,613	$392,790	$405,029	$418,102	$328,567	$271,100
APPAREL	$131,602	$174,755	$179,816	$160,994	$128,210	$112,295
FURNITURE	$246,688	$252,112	$286,532	$247,605	$177,235	$126,422
RESTAURANTS	$603,813	$682,458	$731,590	$735,491	$565,932	$523,608
MISC. STORES	$512,108	$515,719	$491,700	$478,638	$362,063	$625,697
RETAIL TOTAL	$4,311,014	$4,349,815	$4,534,281	$4,525,127	$3,328,695	$3,014,154

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

SUBLETTE

RETAIL SALES TAX COLLECTIONS

SUBLETTE

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$40,836	$40,253	$41,064	$59,924	$84,416	$85,650
GEN. MERCHANDISE	$13,494	$57,056	$61,096	$71,922	$55,276	$6,072
FOOD STORES	$75,838	$42,994	$49,257	$60,033	$98,852	$170,399
AUTO SERVICE	$97,754	$109,814	$47,534	$40,830	$38,232	$47,799
APPAREL	$4,600	$4,816	$5,796	$3,340	$6,178	$22,587
FURNITURE	$12,829	$13,813	$15,133	$18,885	$23,426	$27,832
RESTAURANTS	$41,170	$47,240	$60,569	$63,687	$71,944	$88,930
MISC. STORES	$38,484	$39,171	$42,302	$41,802	$44,326	$50,406
RETAIL TOTAL	$325,005	$355,156	$322,751	$360,425	$422,650	$499,675

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$85,176	$72,895	$71,105	$82,125	$92,275	$91,100
GEN. MERCHANDISE	$13,364	$16,632	$15,895	$14,107	$19,737	$15,314
FOOD STORES	$206,905	$205,189	$188,962	$216,742	$242,452	$207,364
AUTO SERVICE	$73,683	$52,396	$29,129	$35,894	$73,287	$63,121
APPAREL	$23,021	$21,194	$20,791	$25,882	$36,979	$31,119
FURNITURE	$30,117	$20,162	$15,673	$12,921	$12,625	$7,344
RESTAURANTS	$103,066	$95,925	$98,865	$116,063	$150,465	$110,426
MISC. STORES	$57,688	$53,060	$69,086	$77,086	$105,792	$49,563
RETAIL TOTAL	$593,020	$537,453	$509,506	$580,820	$733,612	$575,351

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

SWEETWATER

RETAIL SALES TAX COLLECTIONS

SWEETWATER

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$213,940	$280,001	$261,712	$324,130	$364,722	$478,207
GEN. MERCHANDISE	$621,925	$665,182	$695,812	$756,432	$918,479	$968,179
FOOD STORES	$934,178	$1,076,741	$1,162,089	$1,416,705	$1,721,414	$1,995,253
AUTO SERVICE	$440,045	$410,407	$604,747	$719,282	$911,437	$1,081,109
APPAREL	$117,537	$162,113	$197,087	$256,986	$294,159	$354,872
FURNITURE	$160,827	$213,766	$223,156	$263,884	$306,413	$322,412
RESTAURANTS	$449,212	$473,092	$571,014	$670,812	$744,580	$891,406
MISC. STORES	$321,234	$383,991	$508,035	$700,789	$845,514	$1,178,473
RETAIL TOTAL	$3,258,897	$3,665,291	$4,223,653	$5,109,018	$6,106,718	$7,269,911

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$451,504	$382,203	$362,124	$419,548	$429,817	$477,434
GEN. MERCHANDISE	$1,112,157	$1,028,988	$1,004,326	$1,067,197	$1,236,335	$1,072,265
FOOD STORES	$2,257,607	$2,228,551	$2,102,226	$2,186,892	$2,553,330	$2,450,084
AUTO SERVICE	$985,108	$837,361	$794,042	$815,918	$869,760	$816,198
APPAREL	$412,776	$429,884	$253,521	$305,893	$356,873	$287,442
FURNITURE	$319,577	$297,250	$285,831	$266,506	$324,202	$302,129
RESTAURANTS	$1,016,827	$895,074	$864,968	$927,755	$1,105,335	$969,098
MISC. STORES	$1,357,463	$1,179,580	$938,388	$939,491	$1,043,405	$700,233
RETAIL TOTAL	$7,913,019	$7,278,891	$6,605,426	$6,929,200	$7,919,057	$7,074,883

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

TETON RETAIL SALES TAX COLLECTIONS TETON

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$115,642	$190,400	$245,702	$283,388	$263,931	$309,855
GEN. MERCHANDISE	$220,571	$257,479	$309,283	$377,458	$329,104	$372,768
FOOD STORES	$237,490	$274,885	$339,774	$421,980	$449,012	$592,417
AUTO SERVICE	$92,100	$102,168	$118,427	$138,352	$149,172	$155,420
APPAREL	$27,688	$36,328	$53,051	$81,354	$95,963	$111,412
FURNITURE	$78,391	$94,718	$85,898	$96,388	$133,054	$126,410
RESTAURANTS	$398,857	$403,822	$499,288	$599,539	$622,728	$850,707
MISC. STORES	$333,144	$414,932	$444,792	$538,094	$577,144	$724,650
RETAIL TOTAL	$1,503,883	$1,774,732	$2,096,215	$2,536,553	$2,620,107	$3,243,639

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$364,414	$352,428	$348,165	$295,473	$304,168	$379,933
GEN. MERCHANDISE	$434,517	$448,962	$484,275	$535,065	$605,534	$867,657
FOOD STORES	$697,936	$726,415	$729,946	$732,526	$832,783	$1,092,888
AUTO SERVICE	$185,051	$213,802	$186,090	$164,954	$160,529	$200,832
APPAREL	$127,451	$122,311	$166,881	$163,625	$244,680	$334,665
FURNITURE	$140,220	$113,622	$162,100	$121,804	$135,157	$157,412
RESTAURANTS	$900,411	$946,639	$1,031,876	$1,096,467	$1,116,154	$2,094,356
MISC. STORES	$894,688	$885,038	$896,112	$928,704	$1,018,120	$1,256,013
RETAIL TOTAL	$3,744,688	$3,809,217	$4,005,445	$4,038,618	$4,417,125	$6,383,956

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$45,550	$64,876	$79,231	$84,993	$121,524	$249,727
GEN. MERCHANDISE	$73,207	$109,677	$128,909	$161,695	$184,445	$218,869
FOOD STORES	$158,368	$236,600	$271,012	$349,320	$446,000	$591,834
AUTO SERVICE	$87,510	$147,059	$189,980	$219,344	$384,555	$684,332
APPAREL	$21,231	$28,447	$20,879	$22,539	$30,545	$61,928
FURNITURE	$291	$440	$968	$3,135	$3,866	$20,588
RESTAURANTS	$101,973	$140,482	$164,607	$175,971	$219,813	$346,921
MISC. STORES	$49,094	$104,316	$137,995	$182,789	$238,808	$359,258
RETAIL TOTAL	$537,223	$831,896	$993,581	$1,199,786	$1,629,556	$2,533,457

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$384,976	$382,087	$364,450	$352,328	$252,233	$142,286
GEN. MERCHANDISE	$266,456	$292,457	$268,271	$272,599	$400,063	$370,471
FOOD STORES	$870,288	$1,202,630	$1,235,073	$1,199,954	$1,173,794	$1,120,933
AUTO SERVICE	$991,564	$659,448	$539,326	$527,354	$488,146	$389,219
APPAREL	$118,182	$148,146	$122,365	$137,795	$127,390	$113,326
FURNITURE	$31,460	$55,725	$51,265	$49,388	$117,607	$50,091
RESTAURANTS	$499,331	$561,523	$527,402	$526,184	$437,733	$414,420
MISC. STORES	$437,786	$427,320	$399,584	$517,966	$438,913	$918,812
RETAIL TOTAL	$3,600,043	$3,729,336	$3,507,736	$3,583,568	$3,435,879	$3,519,558

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

WASHAKIE RETAIL SALES TAX COLLECTIONS WASHAKIE

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$185,897	$173,055	$190,836	$250,939	$269,918	$309,821
GEN. MERCHANDISE	$106,410	$125,296	$146,063	$170,193	$171,406	$190,549
FOOD STORES	$152,110	$176,220	$206,432	$245,493	$265,736	$308,725
AUTO SERVICE	$77,280	$84,050	$86,759	$137,825	$199,003	$287,202
APPAREL	$41,898	$45,539	$41,217	$40,691	$44,043	$48,949
FURNITURE	$25,803	$22,743	$22,166	$27,191	$39,819	$74,878
RESTAURANTS	$71,554	$78,281	$86,131	$98,301	$112,944	$102,201
MISC. STORES	$71,421	$90,893	$96,166	$107,344	$128,760	$158,108
RETAIL TOTAL	$732,373	$796,077	$875,771	$1,077,977	$1,231,629	$1,480,433

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$305,416	$226,013	$254,813	$248,576	$214,357	$165,198
GEN. MERCHANDISE	$207,238	$212,118	$200,261	$215,129	$207,369	$187,552
FOOD STORES	$332,063	$319,542	$332,008	$323,024	$330,947	$342,890
AUTO SERVICE	$198,622	$113,607	$123,212	$116,461	$118,642	$92,778
APPAREL	$52,057	$51,622	$49,595	$46,089	$42,542	$38,031
FURNITURE	$75,384	$65,859	$57,513	$44,842	$44,645	$34,945
RESTAURANTS	$101,409	$97,783	$99,663	$106,823	$110,552	$115,581
MISC. STORES	$186,326	$178,818	$177,794	$169,456	$158,488	$127,061
RETAIL TOTAL	$1,458,515	$1,265,362	$1,294,859	$1,270,400	$1,227,542	$1,104,036

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

WESTON

RETAIL SALES TAX COLLECTIONS

WESTON

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$59,451	$71,604	$73,016	$94,741	$105,005	$103,435
GEN. MERCHANDISE	$72,586	$105,975	$100,668	$120,862	$116,042	$121,439
FOOD STORES	$157,302	$188,413	$213,217	$256,642	$284,539	$312,171
AUTO SERVICE	$70,559	$86,142	$123,598	$174,959	$157,578	$162,070
APPAREL	$15,079	$19,513	$22,299	$24,563	$29,424	$25,227
FURNITURE	$8,453	$10,925	$9,185	$12,397	$13,032	$19,030
RESTAURANTS	$68,162	$88,859	$94,290	$101,781	$98,242	$115,907
MISC. STORES	$62,238	$81,852	$87,270	$108,728	$108,660	$152,413
RETAIL TOTAL	$513,830	$653,283	$723,542	$894,674	$912,522	$1,011,692

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$88,621	$89,258	$85,353	$75,160	$71,128	$58,788
GEN. MERCHANDISE	$138,556	$131,980	$139,143	$143,738	$139,825	$115,960
FOOD STORES	$340,828	$346,864	$359,708	$358,368	$359,434	$348,866
AUTO SERVICE	$207,097	$174,363	$172,194	$153,122	$140,411	$102,371
APPAREL	$22,634	$19,642	$20,308	$17,304	$8,120	$7,270
FURNITURE	$23,967	$22,418	$20,026	$23,054	$19,572	$13,587
RESTAURANTS	$117,995	$121,268	$117,891	$110,662	$104,189	$100,013
MISC. STORES	$158,410	$156,587	$162,203	$151,311	$135,093	$116,112
RETAIL TOTAL	$1,098,108	$1,062,380	$1,076,826	$1,032,719	$977,772	$862,967

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

OUT OF STATE

RETAIL SALES TAX COLLECTIONS

OUT OF STATE

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	$236,745	$256,588	$440,128	$510,022	$548,142	$602,702
GEN. MERCHANDISE	$70,113	$58,952	$96,443	$133,361	$166,129	$221,055
FOOD STORES	$27,905	$29,382	$34,348	$45,701	$55,133	$69,868
AUTO SERVICE	$87,960	$80,989	$110,296	$142,026	$198,228	$349,943
APPAREL	$4,751	$4,188	$8,035	$10,824	$13,777	$18,933
FURNITURE	$66,232	$85,617	$146,511	$189,429	$189,456	$229,185
RESTAURANTS	$5,644	$6,957	$5,000	$15,168	$24,517	$20,222
MISC. STORES	$148,073	$142,584	$204,793	$295,226	$392,771	$599,466
RETAIL TOTAL	$647,423	$665,256	$1,045,555	$1,341,756	$1,588,153	$2,111,374

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	$664,227	$531,791	$371,185	$387,815	$377,890	$231,265
GEN. MERCHANDISE	$314,208	$271,800	$245,380	$245,984	$323,879	$521,511
FOOD STORES	$91,493	$113,134	$161,906	$177,918	$301,912	$314,652
AUTO SERVICE	$299,414	$334,625	$123,529	$153,336	$162,222	$111,673
APPAREL	$14,115	$12,109	$10,136	$9,578	$19,025	$25,021
FURNITURE	$232,597	$198,388	$133,020	$187,817	$211,284	$528,250
RESTAURANTS	$47,783	$19,374	$36,388	$29,598	$33,621	$9,996
MISC. STORES	$573,056	$433,980	$577,421	$507,138	$488,858	$325,187
RETAIL TOTAL	$2,236,893	$1,915,201	$1,658,965	$1,699,184	$1,918,691	$2,067,555

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CONSOLIDATED RETAIL SALES TAX COLLECTIONS CONSOLIDATED

RETAIL SECTOR	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
BLDG. & HARDWARE	-	-	-	-	($644)	($511)
GEN. MERCHANDISE	-	-	-	-	($1,642)	($7,058)
FOOD STORES	-	-	-	-	($6,712)	$262
AUTO SERVICE	-	-	-	-	($4,738)	($8,387)
APPAREL	-	-	-	-	($3,041)	($6,200)
FURNITURE	-	-	-	-	($670)	($179)
RESTAURANTS	-	-	-	-	($262)	($1,143)
MISC. STORES	-	-	-	-	($256)	($274)
	-	-	-	-		
RETAIL TOTAL	-	-	-	-	($17,965)	($23,490)

RETAIL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
BLDG. & HARDWARE	($21)	($2,010)	($214)	($324)	-	-
GEN. MERCHANDISE	($2,623)	($4,281)	$224	$0	-	-
FOOD STORES	($1,122)	($356)	($879)	($1,070)	-	-
AUTO SERVICE	($9,157)	($3,880)	($1,580)	($955)	-	-
APPAREL	$5,691	($2,542)	($1,721)	($70)	-	-
FURNITURE	$723	$423	($38)	$0	-	-
RESTAURANTS	($11,140)	($6,700)	($12,400)	($71,158)	-	-
MISC. STORES	($3,011)	($6,803)	($2,699)	($12,684)	-	-
RETAIL TOTAL	($20,660)	($26,149)	($19,307)	($86,261)	-	-

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SECTION IV

USE TAX COLLECTIONS
SUMMARY TABLES AND CHARTS

SUMMARY OF USE TAX COLLECTIONS

Total State use tax collections for the past six years have been summarized in this section. As shown in Figure 5, total use tax collections reached their highest level in 1982, at $58.7 million. Beginning with FY1983, use tax collections were on the decline until FY1986. The FY1986 total use tax collections were up nearly 31 percent over the amount collected in FY1985. This increase was due largely to the major construction activity that took place during that fiscal year. By FY1987, most major construction projects were in their final stages, completed, or were postponed due to the struggling economy. The FY1987 state use tax collections, at $27.9 million, fell almost $16.7 million or -37.4 percent from year earlier collections. Only eight counties showed increases from FY1986 while the remaining 13 counties, along with Out of State collections, realized decreases from the previous year. (See Table 10)

FIGURE 5

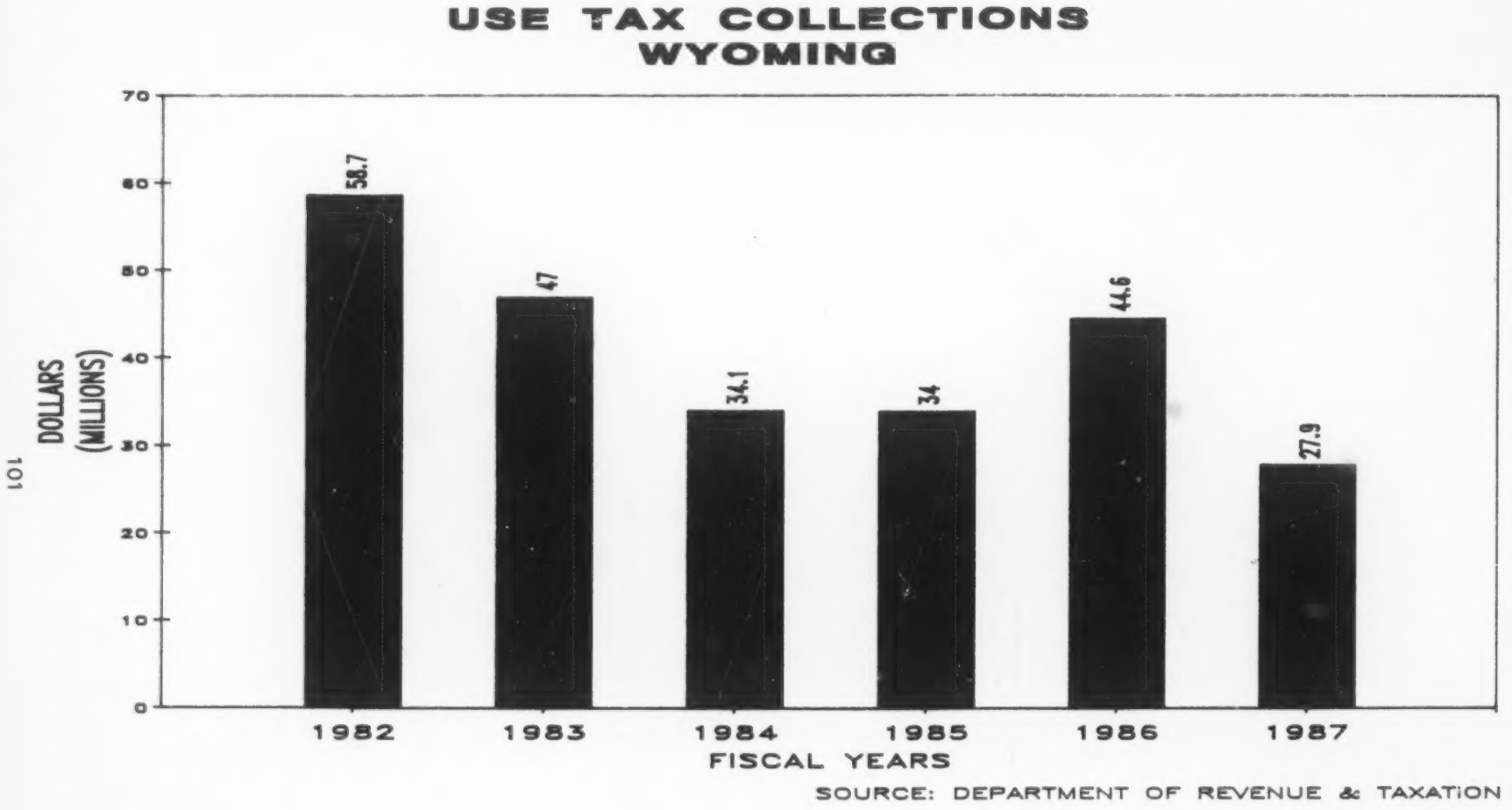

USE TAX COLLECTIONS
WYOMING
DOLLARS (MILLIONS)
70
60
50
40
30
20
10
0
58.7
47
34.1
34
44.6
27.9
1982
1983
1984
1985
1986
1987
FISCAL YEARS
SOURCE: DEPARTMENT OF REVENUE & TAXATION

TABLE 9

USE TAX COLLECTIONS BY COUNTIES

COUNTY	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
ALBANY	$747,263	$621,965	$566,882	$492,292	$407,185	$528,430
BIG HORN	$276,225	$201,573	$316,640	$257,364	$231,573	$182,342
CAMPBELL	$5,157,254	$4,076,657	$4,870,987	$5,167,251	$3,914,179	$3,280,334
CARBON	$1,956,852	$1,422,364	$1,001,853	$1,139,154	$1,245,711	$1,271,131
CONVERSE	$1,177,852	$630,605	$710,372	$599,692	$566,717	$377,532
CROOK	$297,571	$286,387	$349,738	$376,716	$257,475	$339,045
FREMONT	$1,142,511	$611,595	$1,377,888	$501,349	$450,290	$327,168
GOSHEN	$290,543	$226,522	$445,563	$532,857	$325,584	$291,264
HOT SPRINGS	$141,294	$134,790	$114,114	$140,060	$150,561	$67,955
JOHNSON	$82,159	$106,441	$145,255	$151,544	$142,006	$80,451
LARAMIE	$1,585,903	$1,587,513	$1,970,833	$2,463,039	$2,601,549	$3,014,226
LINCOLN	$1,025,940	$1,147,934	$1,401,251	$2,766,749	$9,929,891	$1,339,414
NATRONA	$3,798,943	$2,351,435	$2,420,969	$1,930,036	$1,740,854	$1,113,252
NIOBRARA	$52,845	$52,018	$368,047	$324,191	$390,310	$78,154
PARK	$782,914	$735,624	$782,246	$727,677	$739,893	$500,339
PLATTE	$563,818	$1,141,322	$537,852	$473,008	$275,835	$427,761
SHERIDAN	$588,156	$694,880	$1,079,038	$734,046	$373,805	$262,480
SUBLETTE	$163,416	$116,582	$184,780	$505,157	$6,268,508	$1,349,055
SWEETWATER	$6,876,309	$5,530,454	$2,980,584	$3,275,967	$6,218,791	$4,552,596
TETON	$398,292	$424,490	$429,571	$508,455	$578,565	$812,930
UINTA	$3,215,544	$3,170,102	$2,110,876	$2,309,839	$1,854,413	$3,920,115
WASHAKIE	$301,139	$166,698	$226,166	$222,927	$212,724	$220,456
WESTON	$309,200	$308,520	$337,890	$271,380	$297,953	$195,739
OUT OF STATE	$27,810,648	$21,268,957	$9,406,992	$8,155,590	$5,402,274	$3,367,653
CONS.	-	-	-	-	-	-
STATE OF WYOMING	$58,742,612	$47,015,551	$34,136,409	$34,026,366	$44,576,670	$27,899,860

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

TABLE 10

YEAR TO YEAR COMPARISONS OF USE TAX COLLECTIONS

COUNTY	FY81-FY82	FY82-FY83	FY83-FY84	FY84-FY85	FY85-FY86	FY86-FY87
ALBANY	2.11%	-16.77%	-8.86%	-13.16%	-17.29%	29.78%
BIG HORN	24.33%	-27.03%	57.08%	-18.72%	-10.02%	-21.26%
CAMPBELL	98.96%	-20.95%	19.48%	6.08%	-24.25%	-16.19%
CARBON	4.68%	-27.31%	-29.56%	13.70%	9.35%	2.04%
CONVERSE	105.27%	-46.46%	12.65%	-15.58%	-5.50%	-33.38%
CROOK	77.67%	-3.76%	22.12%	7.71%	-31.65%	31.68%
FREMONT	-17.98%	-46.47%	125.29%	-63.61%	-10.18%	-27.34%
GOSHEN	17.75%	-22.03%	96.70%	19.59%	-38.90%	-10.54%
HOT SPRINGS	31.12%	-4.60%	-15.34%	22.74%	7.50%	-54.87%
JOHNSON	6.65%	29.55%	36.47%	4.33%	-6.29%	-43.35%
LARAMIE	16.52%	0.10%	24.15%	24.97%	5.62%	15.86%
LINCOLN	5.65%	11.89%	22.07%	97.45%	258.90%	-86.51%
NATRONA	36.99%	-38.10%	2.96%	-20.28%	-9.80%	-36.05%
NIOBRARA	5.95%	-1.56%	607.54%	-11.92%	20.40%	-79.98%
PARK	2.11%	-6.04%	6.34%	-6.98%	1.68%	-32.38%
PLATTE	-7.78%	102.43%	-52.87%	-12.06%	-41.68%	55.08%
SHERIDAN	26.43%	18.15%	55.28%	-31.97%	-49.08%	-29.78%
SUBLETTE	22.59%	-28.60%	58.36%	173.38%	1140.90%	-78.48%
SWEETWATER	29.62%	-19.57%	-46.11%	9.91%	89.83%	-26.79%
TETON	25.65%	6.58%	1.20%	18.36%	13.79%	40.51%
UINTA	195.68%	-1.41%	-33.41%	9.43%	-19.72%	111.39%
WASHAKIE	-10.55%	-44.64%	35.67%	-1.43%	-4.58%	3.63%
WESTON	-0.08%	-0.22%	9.52%	-19.68%	9.79%	-34.31%
OUT OF STATE	85.13%	-23.52%	-55.77%	-13.30%	-33.76%	-37.66%
STATE OF WYOMING	56.69%	-19.96%	-27.39%	-0.32%	31.01%	-37.41%

THIS REFLECTS THE ANNUAL PERCENTAGE CHANGE IN TOTAL USE TAX COLLECTIONS.

TABLE 11

COUNTY USE TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

COUNTY	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
ALBANY	1%	1%	2%	1%	1%	2%
BIG HORN	0%	0%	1%	1%	1%	1%
CAMPBELL	9%	9%	14%	15%	9%	12%
CARBON	3%	3%	3%	3%	3%	5%
CONVERSE	2%	1%	2%	2%	1%	1%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	2%	1%	4%	1%	1%	1%
GOSHEN	0%	0%	1%	2%	1%	1%
HOT SPRINGS	0%	0%	0%	0%	0%	0%
JOHNSON	0%	0%	0%	0%	0%	0%
LARAMIE	3%	3%	6%	7%	6%	11%
LINCOLN	2%	2%	4%	8%	22%	5%
NATRONA	6%	5%	7%	6%	4%	4%
NIOBRARA	0%	0%	1%	1%	1%	0%
PARK	1%	2%	2%	2%	2%	2%
PLATTE	1%	2%	2%	1%	1%	2%
SHERIDAN	1%	1%	3%	2%	1%	1%
SUBLETTE	0%	0%	1%	1%	14%	5%
SWEETWATER	12%	12%	9%	10%	14%	16%
TETON	1%	1%	1%	1%	1%	3%
UINTA	5%	7%	6%	7%	4%	14%
WASHAKIE	1%	0%	1%	1%	0%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE CONS.	47%	45%	28%	24%	12%	12%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

SECTION V

USE TAX COLLECTIONS BY COUNTY, BY MAJOR INDUSTRIAL SECTOR

USE TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTORS

This section contains the state and county use tax collections by major industrial sectors. Definitions for each sector can be found in the glossary.

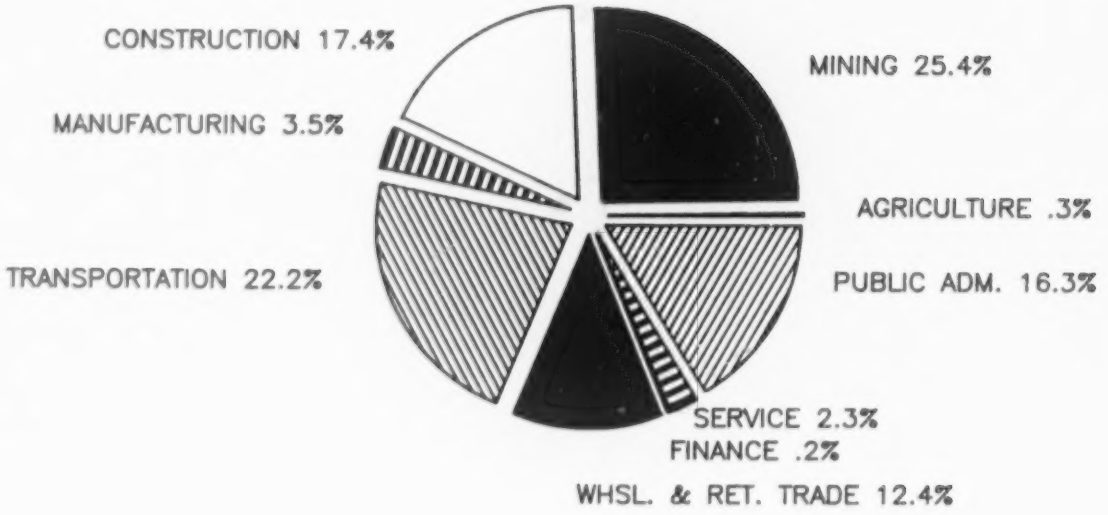
State use tax collections declined over 37 percent from fiscal year 1986 to 1987. The Mining sector experienced the most significant decline from FY1986, at -67.6 percent. The Services sector, at -62.2 percent of the previous year, was the second most significant decline in use tax collections for FY1987. Manufacturing (-35.6%), Wholesale and Retail Trade (-24.8%), Public Administration (-11.6%), Finance (-8.7%), and Agriculture (-6.6%) all experienced declines in use tax collections from year earlier levels. Only two sectors realized increases, the Transportation sector (30.0%) and the Construction sector (1.1%).

Figure 6 shows each of the industrial sectors as a percent of total use tax collections for FY87.

FIGURE 6

USE TAX COLLECTIONS

BY MAJOR INDUSTRIAL SECTORS
FISCAL YEAR 1987



SOURCE: DEPARTMENT OF REVENUE & TAXATION

WYOMING

USE TAX COLLECTIONS

WYOMING

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$57,750	$75,396	$84,890	$98,111	$74,988	$70,027
MINING	$12,367,670	$8,994,629	$9,251,047	$10,471,809	$21,889,789	$7,094,328
CONSTRUCTION	$12,631,555	$6,608,413	$3,968,750	$3,784,430	$4,792,649	$4,844,582
MANUFACTURING	$3,542,059	$3,274,349	$2,571,010	$1,946,272	$1,522,434	$980,610
TRANSPORTATION	$7,227,378	$13,241,913	$4,773,187	$4,844,878	$4,775,760	$6,206,820
WHSL. & RET. TRADE	$14,181,055	$8,932,658	$7,498,082	$6,531,036	$4,589,410	$3,450,718
FINANCE	$223,664	$141,064	$57,642	$54,296	$49,432	$45,150
SERVICE	$1,991,842	$1,286,786	$1,111,482	$1,087,529	$1,729,768	$654,669
PUBLIC ADM	$6,519,632	$4,460,335	$4,820,309	$5,207,997	$5,152,400	$4,552,946
TOTAL	$58,742,612	$47,015,551	$34,136,409	$34,026,366	$44,576,670	$27,899,860

ALBANY

ALBANY

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$856	$765	$396	$749	$372	$366
MINING	$4,950	$2,209	$3,138	$4,233	$6,071	$85
CONSTRUCTION	$29,910	$128,349	$182,697	$99,321	$46,142	$50,128
MANUFACTURING	$59,662	$37,651	$29,401	$27,260	$19,740	$79,575
TRANSPORTATION	$257,474	$132,218	$84,279	$124,506	$112,115	$98,103
WHSL. & RET. TRADE	$234,555	$136,815	$75,692	$50,342	$44,379	$46,856
FINANCE	$1,416	$1,145	$979	$910	$1,806	$777
SERVICE	$32,330	$35,406	$25,980	$15,457	$14,455	$26,949
PUBLIC ADM	$126,105	$147,402	$164,317	$169,565	$162,102	$225,576
TOTAL	$747,263	$621,965	$566,882	$492,292	$407,185	$528,430

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

BIG HORN — USE TAX COLLECTIONS — BIG HORN

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$4,066	$4,698	$4,152	$5,309	$7,561	$3,738
MINING	$47.205	$36,060	$123,081	$54,973	$48,332	$15,823
CONSTRUCTION	$22,055	$18,536	$46,932	$29,827	$29,499	$44,592
MANUFACTURING	$26,993	$21,039	$11,977	$9,559	$22,767	$29,074
TRANSPORTATION	$59,949	$19,892	$13,076	$47,901	$18,483	$10,781
WHSL. & RET. TRADE	$33.567	$18,080	$30,150	$22,888	$16,596	$12,009
FINANCE	$1	$0	$0	$0	$0	$0
SERVICE	$331	$5.176	$260	$95	$517	$2,265
PUBLIC ADM	$82,053	$78,088	$87,007	$86.808	$87,815	$64,052
TOTAL	$276.225	$201,573	$316,640	$257,364	$231,573	$182,342

CAMPBELL — CAMPBELL

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$1,413	$1,481	$2,316	$1,170	$2,184	$973
MINING	$2,106,622	$2,453,271	$3,468,849	$3,553,371	$1,966,558	$2,173,915
CONSTRUCTION	$712,237	$505,295	$202,957	$281,818	$522,422	$481,903
MANUFACTURING	$316.609	$100,163	$239,336	$252,694	$62,934	$26,532
TRANSPORTATION	$390,681	$88,792	$155,041	$230,122	$605,836	$120,775
WHSL. & RET. TRADE	$637.338	$321,480	$266,788	$229,909	$264,148	$107,131
FINANCE	$149	$176	$176	$95	$711	$483
SERVICE	$299,827	$138,018	$57,167	$48,756	$20,129	$6,033
PUBLIC ADM	$692.371	$467,975	$478,351	$569,308	$469,248	$362,575
TOTAL	$5,157,254	$4,076,657	$4,870.387	$5,167,251	$3,914,179	$3,280,334

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CARBON

USE TAX COLLECTIONS

CARBON

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$0	$0	$0	$184	$3,614	$159
MINING	$936,575	$589,653	$470,977	$500,294	$195,143	$51,310
CONSTRUCTION	$49,497	$51,356	$100,435	$67,588	$116,784	$56,648
MANUFACTURING	$87,552	$7,825	$9,999	$10,601	$20,187	$5,359
TRANSPORTATION	$300,306	$215,698	$105,716	$194,459	$487,142	$849,302
WHSL. & RET. TRADE	$255,258	$347,543	$94,034	$137,351	$233,024	$89,583
FINANCE	$464	$935	$265	$1,944	$5,288	$470
SERVICE	$11,284	$23,360	$4,360	$2,212	$3,394	$2,394
PUBLIC ADM	$315,910	$185,986	$216,060	$224,515	$181,131	$167,663
TOTAL	$1,956,852	$1,422,364	$1,001,853	$1,139,154	$1,245,711	$1,271,131

CONVERSE

CONVERSE

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$6,710	$15,030	$903	$1,874	$1,299	$1,079
MINING	$173,026	$114,975	$196,653	$71,256	$147,671	$117,382
CONSTRUCTION	$107,634	$157,383	$91,084	$12,119	$80,746	$12,482
MANUFACTURING	$3,393	$3,702	$2,241	$3,709	$1,544	$480
TRANSPORTATION	$398,205	$122,188	$226,414	$239,488	$223,661	$165,193
WHSL. & RET. TRADE	$326,578	$110,224	$101,462	$58,295	$29,308	$16,203
FINANCE	$3,340	$907	$795	$789	$337	$62
SERVICE	$2,199	$7,397	$2,599	$3,867	$3,272	$3,407
PUBLIC ADM	$156,759	$98,791	$88,216	$99,287	$78,873	$61,232
TOTAL	$1,177,852	$630,605	$710,372	$539,692	$566,717	$377,532

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CROOK — USE TAX COLLECTIONS — CROOK

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$1,152	$873	$240	$1,429	$9	$9,499
MINING	$0	$0	$0	$0	$299	$368
CONSTRUCTION	$89,672	$51,477	$85,393	$75,718	$59,566	$145,940
MANUFACTURING	$11,190	$11,372	$43,873	$7,761	$1,981	$3,621
TRANSPORTATION	$83,283	$58,661	$22,849	$23,735	$33,931	$14,155
WHSL. & RET. TRADE	($13,497)	$40,887	$28,170	$23,875	$26,981	$26,801
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$1,078	$630	$25,220	$628	$124	$234
PUBLIC ADM	$124,690	$122,483	$143,987	$162,293	$134,578	$138,397
TOTAL	$297,571	$286,387	$349,738	$376,716	$257,475	$339,045

FREMONT — FREMONT

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$481	$366	$3,927	$1,209	$512	$2,273
MINING	$477,618	$124,816	$201,654	$146,217	$137,147	$38,422
CONSTRUCTION	$82,127	$85,511	$123,562	$68,689	$67,045	$46,154
MANUFACTURING	$93,474	$41,632	$709,915	$8,848	$6,819	$10,152
TRANSPORTATION	$83,903	$73,506	$36,120	$33,219	$22,216	$15,582
WHSL. & RET. TRADE	$213,283	$140,398	$156,745	$109,340	$95,779	$54,409
FINANCE	$1,801	$6,648	$1,808	$1,708	$725	$1,319
SERVICE	$8,299	$4,161	$15,742	$3,810	$1,038	$10,235
PUBLIC ADM	$181,518	$134,553	$128,408	$128,303	$119,005	$148,612
TOTAL	$1,142,511	$611,595	$1,377,888	$501,349	$450,290	$327,168

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

GOSHEN

USE TAX COLLECTIONS

GOSHEN

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$3,831	$3,624	$9,480	$5,389	$4,008	$5,346
MINING	$0	$0	$0	$0	$657	$0
CONSTRUCTION	$15,204	$19,987	$18,936	$57,197	$70,287	$28,841
MANUFACTURING	$19,435	$23,931	$34,965	$89,160	$35,952	$30,729
TRANSPORTATION	$109,851	$15,315	$186,062	$179,248	$40,659	$48,190
WHSL. & RET. TRADE	$20,765	$23,158	$36,130	$22,361	$13,384	$19,370
FINANCE	$1,444	$2,529	$1,962	$2,658	$865	$1,191
SERVICE	$618	$4,983	$875	$3,891	$1,481	$587
PUBLIC ADM	$119,391	$132,991	$157,149	$172,947	$158,285	$157,002
TOTAL	$290,543	$226,522	$445,563	$532,857	$325,584	$291,264

HOT SPRINGS

HOT SPRINGS

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$158	$137	$82	$0	$77	$0
MINING	$32,028	$4,620	$1,436	$8,713	$26,834	$6,181
CONSTRUCTION	$14,503	$23,950	$8,546	$22,486	$19,044	$4,942
MANUFACTURING	$105	$61	$9	$523	$70	$8
TRANSPORTATION	$25,748	$17,089	$5,945	$14,880	$23,953	$1,907
WHSL. & RET. TRADE	$2,201	$4,964	$14,107	$15,264	$20,104	$8,161
FINANCE	$12	$28	$8	$54	$33	$42
SERVICE	$1,566	$8,085	$713	$673	$531	$318
PUBLIC ADM	$64,966	$75,849	$83,263	$77,461	$59,908	$46,389
TOTAL	$141,294	$134,790	$114,114	$140,060	$150,561	$67,955

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

JOHNSON — USE TAX COLLECTIONS — JOHNSON

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$630	$879	$831	$961	$877	$924
MINING	$0	$0	$10	$37	$1,258	$2,762
CONSTRUCTION	$5,982	$24,669	$11,580	$1,100	$13,792	$3,685
MANUFACTURING	$6,705	$6,122	$3,636	$4,907	$4,847	$4,141
TRANSPORTATION	$18,026	$17,754	$9,087	$19,899	$6,626	$852
WHSL. & RET. TRADE	$6,469	$8,383	$64,499	$65,980	$60,830	$17,455
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$948	$2,672	$366	$496	$306	$1,365
PUBLIC ADM	$43,394	$45,958	$55,240	$58.158	$53,463	$49,256
TOTAL	$82,159	$106,441	$145,255	$151,544	$142,006	$80.451

LARAMIE — LARAMIE

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$13,009	$12,277	$10,291	$7,947	$14,247	$13,289
MINING	$301	$0	$0	$91	$0	$147
CONSTRUCTION	$324.630	$323,038	$531,107	$747,635	$769,688	$942,579
MANUFACTURING	$77,770	$107,357	$145,738	$213,780	$292,347	$318,807
TRANSPORTATION	$500.793	$388,164	$313,316	$371,083	$398,473	$508,027
WHSL. & RET. TRADE	$19,227	$233,781	$292,383	$399.523	$177,341	$253,124
FINANCE	$6,608	$3,058	$5,947	$9,665	$12,616	$17,448
SERVICE	$31,483	$49,948	$44,902	$60,569	$53,528	$73,573
PUBLIC ADM	$439,073	$469,882	$627,142	$652,739	$857,577	$881,212
TOTAL	$1,585,903	$1,587,513	$1,970,833	$2,463,039	$2,601,549	$3,014,226

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

LINCOLN

USE TAX COLLECTIONS

LINCOLN

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$946	$975	$3,755	$1,461	$3,803	$1,485
MINING	$65,963	$101,845	$316,571	$1,979,785	$9,127,449	$636,886
CONSTRUCTION	$393,009	$211,978	$130,264	$50,022	$83,795	$85,934
MANUFACTURING	$4,499	$65,456	$1,663	$63,439	$62,693	$37,361
TRANSPORTATION	$272,474	$529,690	$353,595	$329,384	$332,101	$356,300
WHSL. & RET. TRADE	$45,688	$48,547	$356,617	$82,532	$64,409	$24,516
FINANCE	$1,116	$3,950	$8,424	$1,980	$553	$1,558
SERVICE	$1,690	$6,819	$2,854	$6,205	$6,989	$7,091
PUBLIC ADM	$240,544	$178,668	$227,501	$251,935	$248,091	$188,270
TOTAL	$1,025,940	$1,147,934	$1,401,251	$2,766,749	$9,929,891	$1,339,414

NATRONA

NATRONA

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$3,556	$1,435	$2,909	$18,039	$3,144	$2,206
MINING	$4,464,406	$242,245	$282,654	$278,709	$270,510	$74,023
CONSTRUCTION	$244,018	$282,852	$234,202	$204,927	$257,903	$212,171
MANUFACTURING	$231,932	$141,374	$184,210	$94,321	$138,697	$67,283
TRANSPORTATION	$430,200	$457,233	$227,670	$173,839	$147,719	$149,987
WHSL. & RET. TRADE	$1,077,759	$547,076	$783,093	$543,134	$373,786	$277,897
FINANCE	$176,761	$96,359	$9,405	$9,376	$11,883	$5,865
SERVICE	$251,181	$153,009	$241,488	$95,866	$62,356	$50,152
PUBLIC ADM	$937,126	$429,844	$455,328	$511,818	$474,849	$273,655
TOTAL	$3,798,943	$2,351,435	$2,420,969	$1,930,036	$1,740,854	$1,113,252

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

NIOBRARA — USE TAX COLLECTIONS — NIOBRARA

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$0	$0	$24	$0	$0	$0
MINING	$1,892	$1,409	$5,072	$532	$455	$383
CONSTRUCTION	$332	$2,542	$63,644	$98,613	$174,110	$1,105
MANUFACTURING	$0	$0	$0	$5,744	$99,118	$2,698
TRANSPORTATION	$11,495	$10,606	$245,084	$162,092	$30,353	$39,907
WHSL. & RET. TRADE	$5,686	$5,823	$9,155	$15,782	$57,392	$10,944
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$521	$921	$358	$2	$489	$51
PUBLIC ADM	$32,917	$30,717	$44,706	$41,426	$28,387	$23,060
TOTAL	$52,845	$52,018	$368,047	$324,191	$390,310	$78,154

PARK — PARK

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$318	$653	$2,315	$1,428	$2,043	$2,172
MINING	$112,704	$163,955	$231,861	$159,393	$241,344	$91,589
CONSTRUCTION	$83,125	$138,668	$139,804	$157,343	$139,935	$128,101
MANUFACTURING	$183,387	$77,438	$27,398	$15,701	$2,709	$8,525
TRANSPORTATION	$71,868	$62,096	$28,978	$33,084	$19,278	$14,140
WHSL. & RET. TRADE	$89,318	$121,614	$112,128	$103,098	$104,045	$60,325
FINANCE	$1,499	$1,036	$1,642	$1,135	$1,141	$1,086
SERVICE	$23,469	$11,053	$34,875	$54,496	$4,402	$12,130
PUBLIC ADM	$217,220	$159,105	$203,241	$201,994	$224,992	$182,263
TOTAL	$782,914	$735,624	$782,246	$727,677	$739,893	$500,339

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

PLATTE — USE TAX COLLECTIONS — PLATTE

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$2,066	$2,915	$4,942	$2,753	$3,510	$4,007
MINING	$27,519	$4,119	$4,251	$15,918	$1,192	$752
CONSTRUCTION	$101,849	$109,610	$98,218	$200,884	$10,416	$17,139
MANUFACTURING	$241,936	$841,620	$93,654	$80,264	$118,246	$94,311
TRANSPORTATION	$107,069	$119,530	$270,722	$108,370	$67,798	$220,213
WHSL. & RET. TRADE	$22,091	$12,285	$9,650	$10,580	$16,523	$28,124
FINANCE	$157	$258	$0	$0	$220	$0
SERVICE	$2,079	$832	$845	$338	$785	$658
PUBLIC ADM	$59,046	$50,149	$55,563	$53,898	$57,140	$62,550
TOTAL	$563,818	$1,141,322	$537,852	$473,008	$275,835	$427,761

SHERIDAN — SHERIDAN

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$2,774	$4,814	$3,721	$2,465	$4,558	$2,203
MINING	$77,076	$90,281	$167,665	$129,795	$49,635	$28,711
CONSTRUCTION	$122,846	$135,971	$221,218	$196,336	$35,656	$42,060
MANUFACTURING	$7,814	$11,830	$21,066	$7,527	$43,324	$14,121
TRANSPORTATION	$173,852	$259,313	$407,899	$160,363	$56,939	$18,862
WHSL. & RET. TRADE	$50,896	$33,662	$68,156	$47,559	$48,652	$18,220
FINANCE	$992	$4,273	$3,537	$2,605	$2,085	$4,870
SERVICE	$7,811	$7,369	$14,488	$7,385	$3,614	$4,445
PUBLIC ADM	$144,090	$147,359	$171,281	$180,003	$129,336	$128,986
TOTAL	$588,156	$694,880	$1,079,038	$734,046	$373,805	$262,480

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SUBLETTE — USE TAX COLLECTIONS — SUBLETTE

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$521	$1,092	$1,306	$1,197	$4,384	$716
MINING	$184	$191	$597	$329,731	$5,961,869	$1,177,562
CONSTRUCTION	$138	$2,200	$3,507	$6,055	$115,301	$52,092
MANUFACTURING	$3,781	$0	$6	$300	$3,562	$37
TRANSPORTATION	$60,214	$33,367	$23,419	$40,834	$32,414	$15,605
WHSL. & RET. TRADE	$5,901	$12,501	$67,800	$27,875	$11,991	$5,167
FINANCE	$314	$359	$399	$498	$33	$0
SERVICE	$3,816	$233	$712	$1,535	($189)	$868
PUBLIC ADM	$88,543	$66,735	$87,032	$97,130	$139,140	$96,999
TOTAL	$163,416	$116,682	$184,780	$505,157	$6,268,508	$1,349,055

SWEETWATER — SWEETWATER

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$1,497	$1,546	$871	$380	$2,776	$1,272
MINING	$2,280,501	$2,252,425	$1,593,425	$1,717,207	$2,794,261	$2,239,210
CONSTRUCTION	$2,160,335	$245,452	$209,846	$204,665	$986,324	$696,079
MANUFACTURING	$293,017	$34,230	$36,694	$11,443	$22,038	$15,522
TRANSPORTATION	$937,799	$2,433,280	$588,437	$633,185	$642,588	$569,033
WHSL. & RET. TRADE	$299,713	$149,766	$152,388	$113,101	$279,546	$490,933
FINANCE	$747	$855	$1,983	$1,645	$1,161	$570
SERVICE	$52,401	$53,699	$46,971	$115,456	$991,937	$152,429
PUBLIC ADM	$850,292	$359,193	$349,962	$478,879	$498,154	$387,535
TOTAL	$6,876,309	$5,530,454	$2,980,584	$3,275,967	$6,218,791	$4,552,596

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

TETON — USE TAX COLLECTIONS — TETON

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$1,340	$1,341	$1,528	$1,533	$1,452	$1,537
MINING	$0	$0	$0	$0	$0	$36
CONSTRUCTION	$87,138	$80,398	$97,553	$147,812	$144,027	$205,881
MANUFACTURING	$361	$77	$1,408	$13,041	$1,477	$2,741
TRANSPORTATION	$40,978	$39,729	$18,085	$12,118	$11,679	$15,917
WHSL. & RET. TRADE	$25,887	$51,333	$53,664	$53,462	$51,266	$129,617
FINANCE	$104	$267	$1,576	$7	$58	$35
SERVICE	$31,126	$25,572	$38,647	$52,379	$63,346	$80,157
PUBLIC ADM	$211,351	$225,767	$217,103	$228,099	$293,890	$376,969
TOTAL	$398,292	$424,490	$429,571	$508,455	$578,565	$812,930

UINTA — UINTA

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$3,518	$1,464	$9,169	$7,324	$6,242	$3,770
MINING	$1,180,934	$952,298	$765,694	$236,495	$84,538	$21,501
CONSTRUCTION	$49,397	$267,470	$327,076	$223,568	$287,450	$937,882
MANUFACTURING	$113,546	$777,766	$56,961	$327,540	$30,087	$76,984
TRANSPORTATION	$266,333	$164,068	$143,356	$679,145	$767,576	$2,335,872
WHSL. & RET. TRADE	$86,535	$114,937	$124,992	$189,596	$120,949	$149,946
FINANCE	$214	$35	$9	$0	$0	$5
SERVICE	$401,628	$196,657	$93,982	$77,400	$41,978	$19,629
PUBLIC ADM	$1,113,431	$695,400	$589,631	$568,764	$515,588	$374,511
TOTAL	$3,215,544	$3,170,102	$2,110,876	$2,309,839	$1,854,413	$3,920,115

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

WASHAKIE — USE TAX COLLECTIONS — WASHAKIE

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$25	$30	$0	$310	$0	$4
MINING	$34,255	$7,253	$11,697	$9,798	$7,455	$13,273
CONSTRUCTION	$21,114	$30,512	$15,574	$26,619	$17,387	$45,041
MANUFACTURING	$27,934	$32,821	$69,069	$38,734	$45,340	$38,424
TRANSPORTATION	$49,682	$32,005	$16,820	$33,542	$33,116	$24,619
WHSL. & RET. TRADE	$23,078	$21,735	$51,425	$43,382	$33,914	$42,715
FINANCE	$161	$16	$891	$1,808	$445	$194
SERVICE	$1,836	$3,394	$5,794	$2,071	$1,273	$1,157
PUBLIC ADM	$143,049	$38,925	$54,891	$66,656	$73,791	$55,020
TOTAL	$301,139	$166,698	$226,166	$222,927	$212,724	$220,456

WESTON — WESTON

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$0	$0	$39	$0	$689	$1
MINING	$24,824	$29,284	$32,015	$32,720	$26,931	$13,830
CONSTRUCTION	$481	$1,605	$4,976	$15,019	$30,187	$7,145
MANUFACTURING	$23,480	$4,682	$59,229	$449	$1,228	$3,760
TRANSPORTATION	$92,123	$95,134	$79,845	$84,857	$121,538	$65,005
WHSL. & RET. TRADE	$31,920	$58,322	$26,768	$12,265	$8,975	$4,581
FINANCE	$202	$171	$16	$0	$966	$0
SERVICE	$390	$817	$87	$73	$390	$265
PUBLIC ADM	$135,775	$118,498	$134,912	$125,994	$107,041	$101,146
TOTAL	$309,200	$308,520	$337,890	$271,380	$297,953	$195,739

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

OUT OF STATE USE TAX COLLECTIONS OUT OF STATE

INDUSTRIAL SECTOR	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87
AGRICULTURE	$8,865	$18,991	$21,683	$34,989	$7,426	$6,991
MINING	$4,337,069	$1,823,706	$1,373,735	$1,161,255	$794,164	$390,165
CONSTRUCTION	$7,914,303	$3,709,579	$1,019,616	$680,049	$703,251	$596,035
MANUFACTURING	$1,707,470	$926,183	$788,541	$658,947	$478,738	$62,114
TRANSPORTATION	$2,485,055	$7,856,567	$1,211,353	$915,511	$528,953	$548,477
WHSL. & RET. TRADE	$10,507,818	$6,369,323	$4,522,066	$4,153,573	$2,430,058	$1,556,432
FINANCE	$26,150	$18,049	$17,814	$17,410	$8,378	$9,166
SERVICE	$823,911	$546,555	$452,177	$533,849	$451,301	$198,261
PUBLIC ADM						
TOTAL	$27,810,648	$21,268,957	$9,406,992	$8,155,590	$5,402,274	$3,367,653

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

GLOSSARY

GLOSSARY

NOTE: All page citations refer to Executive Office of the President, Office of Management and Budget, Standard Industrial Classification Manual 1967, Washington: U.S. Government Printing Office (1967)

AGRICULTURE

This division includes establishments primarily engaged in agricultural production, forestry, commercial fishing, hunting and trapping, and related services. (p. 17)

APPAREL

This major group includes retail stores primarily engaged in selling new clothing, shoes, hats and related articles for personal wear and adornment. (p. 267)

AUTOMOBILE

This major group includes retail dealers selling new and used automobiles, boats, recreational and utility trailers, and motorcycles; those selling new automobile parts and accessories and gasoline service station. However, these collections do not include sales of new and used vehicles, since the County Treasurer collects this tax and therefore is included in the Public Administration sector. (p. 265)

BUILDING AND HARDWARE

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint; glass and wallpaper; hardware; nursery stock; lawn and garden supplies and mobile homes. (p. 260)

CAPITAL IMPROVEMENT TAX

(Sec. 39-6-412, W.S. 1984)
This is an optional sales tax imposed for the express purpose of capital construction. The revenue from the tax shall be used only for planning, construction, furnishing, equipping and debt service for any capital improvement project authorized by public election.

CONSTRUCTION

This division includes establishments primarily engaged in construction, which is defined to include new work, additions, alterations and repairs. (p. 45)

FINANCE

This division includes establishments operating primarily in the fields of finance, insurance and real estate. (p. 277)

FOOD STORES

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. (p. 263)

FURNITURE

This major group includes retail stores selling goods used for furnishing the home such as furniture, floor coverings, drapes and electrical and gas appliances. (p. 269)

GENERAL MERCHANDISE

This major group includes retail outlets such as department stores, variety stores and general merchandise stores which sell a number of lines of merchandise such as dry goods, apparel, accessories, furniture and home furnishings, small wares, hardware and food. (p. 262)

INHERITANCE TAX

(Sec. 39-6-810 to 39-6-813, W.C. 1977)
This new provision repealed the old state Inheritance Tax. The state now collects all or its prorata share of the "Federal Credit for State Death Tax". This tax is applicable to the estates of descendents whose date of death is January 1, 1983 and thereafter. This tax is commonly referred to as a "pickup tax", wherein the state of domicile, and the states where the non-resident descendent owned real and tangible personal property with an actual situs in the non-domicillary state, collect the Federal Credit or a prorata share which is allowable on the Federal Estate Tax Return.

MANUFACTURING

The manufacturing division includes all establishments such as plants, factories, and mills engaged in the mechanical or chemical transformation of materials or substances into new products. (p. 57)

MINERAL SEVERANCE TAX

(Section 39-6-301 to 39-6-307, W.S. 1977)
The tax is levied on the cash market value of specified minerals and valuable deposits after the mining or production process is completed. The particular rate varies with the type of deposit. The distribution of collections also varies from the State funds (General, Trust and Agency, Capitol Facilities, etc) with the type of deposit.

MINING

This division includes all establishments primarily engaged in mining. Mining is here used in the broad sense to include the extraction of solid and gaseous minerals occurring naturally as well as other preparation customarily done at the mine site, or as a part of mining activity. (p. 31)

MISCELLANEOUS STORES

This major group includes retail establishments not elsewhere classified such as drug stores, liquor stores and used merchandise stores. (p. 272)

PUBLIC ADMINISTRATION

This division includes the legislative, judicial, administrative and regulatory activities of Federal, State, local and international governments. Also, nonclassifiable establishments have been placed in this category.

RESTAURANTS

This major group includes retail establishments selling prepared foods and drinks for consumption on the premises, and also lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. (p. 271)

RETAIL TRADE

This division includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. (p. 259)

SALES TAX

(Sec. 39-6-401 to 39-6-417, W.S. 1977)
This tax is levied on the gross receipts from the sale of tangible personal property and specified services. For a listing of exemptions and rates refer to the introduction. The collections are distributed between the State General Fund and local jurisdictions.

SERVICES

This division includes establishments primarily engaged in providing a wide variety of services (ie. such as legal, health and repair) for individuals, business and government establishments, and other organizations. (p. 295)

TRANSPORTATION

This division includes establishments providing to the general public or to other business enterprizes, passenger and freight transportation, communication services, electricity, gas, steam water or sanitary services, and the U.S. Postal Service. (p. 219)

USE TAX

(Sec. 39-6-501 to 39-6-603, W.S. 1977)
The Use Tax is levied upon tangible personal property that is purchased from an out-of-state vendor and shipped directly to the purchaser for storage, use or consumption in the state. Freight and property in interstate transportation is exempted. The rate is fixed at three percent and the collections are distributed between the State General Fund and local jurisdictions.

WHOLESALE TRADE

This division includes establishments or places of business primarily engaged in selling merchandise to retailers or acting as agents or brokers in buying merchandise for or selling merchandise to retailers. However, when a wholesale good is not sold for resale it is taxed at retail value.